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The Retailer as Custodian: Internalised Theological Commitment and the Implementation of Halal Retail Obligations under MS 2400-3:2019

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ABSTRACT

Malaysian Standard MS 2400-3:2019 renders Sharīʿah-derived retail obligations as management-system requirements, yet prior studies report that operational implementation among mixed-assortment retailers remains shallow. Technology–Organisation–Environment, institutional, and resource-dependence accounts capture part of the problem but leave unexamined the jurisprudential architecture that constitutes the retailer's role in Muslim commerce. The article's objective is to specify that architecture as a testable framework. Working within a Sunni jurisprudential horizon, it develops the Theological–Operational Integration Framework (TOIF) by theory synthesis: an integrative review of four literature streams, doctrinal analysis of classical and contemporary sources, and a preliminary mapping of the standard's requirement areas onto source doctrines. The framework organises the doctrines into a telos (Maqāṣid al-Sharīʿah, with ḥifẓ al-dīn read as the domain-primary objective); an internalised commitment serving as the predictor, Amānah as fiduciary identity and Waraʿ as precautionary disposition, operationalised jointly as the Islamic Ethical-Institutional Commitment (IEIC) construct; and parallel compliance outcomes grounded in Sadd al-Dharāʾiʿ and the prohibition of Tadlīs. Six propositions, with low-observability discriminant tests, are stated in falsifiable form within a multilevel nomological network. The article proposes a theology-grounded explanatory layer, an IEIC research agenda, and conditional dual-labelling and tiered-certification reforms.

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1. INTRODUCTION

The global halal economy is substantial and growing: consumer spending across Islamic-economy sectors reached an estimated USD 2.29 trillion in 2022 (DinarStandard, 2023), and Malaysia positions itself as a regulatory benchmark through the Halal Industry Master Plan 2030 (HDC, 2020; MITI, 2023). The retail node sits at a difficult inflection point in this growth. It is the final touchpoint where Muslim consumers physically handle goods, and the segment most exposed to silent integrity loss through cross-contamination, ambiguous signage, and supplier substitution. The Department of Standards Malaysia (DSM, 2019) responded with MS 2400-3:2019, Halal Supply Chain Management System, Part 3: Retailing, which renders *Sharīʿah*-derived obligations as management-system requirements.

In this article, adoption means operational implementation: the depth to which a retailer's routines, layout, documentation, and personnel practices give effect to the standard's requirements, whether or not the firm holds certification against it. Implementation is distinct from three statuses the halal literature often runs together: certification of the management system to MS 2400-3:2019 by a certification body, JAKIM halal certification of products, and halal certification of a premise. Implementation depth is the framework's outcome construct; certification of any kind enters the argument only as a market signal.

Operational implementation among mixed-assortment retailers, the hypermarkets, convenience chains, and grocers selling halal-certified products alongside non-halal and uncertain goods, has been reported to lag. Registry data on MS 2400-3 uptake are not published, so the characterisation rests on implementation-focused studies, which document operational, financial, and human-capital barriers and describe uptake as low (Nik Mohamad Ridhwan & Samsi, 2025; Nik Mohamad Ridhwan et al., 2025), and on a wider literature describing certification pursued for its signal rather than internalised as governance (Khan et al., 2018; Rejeb et al., 2021; Zailani et al., 2017). The shortfall matters because the retail node is the chain's most jurisprudentially exposed point: a contamination event there can, under the conditions the law of *najāsah* (ritual impurity) specifies, compromise the halal status of affected stock and breach the moral compact between Muslim consumer and halal retailer.

Three non-theological organisational lenses dominate the explanation of shallow implementation, and each captures part of it: the Technology–Organisation–Environment (TOE) framework points to technological readiness, organisational capacity, and environmental pressure (Ngah et al., 2017); institutional theory to regulatory and normative isomorphism (Ab Talib et al., 2016; DiMaggio & Powell, 1983; Meyer & Rowan, 1977); and resource dependence theory to upstream supplier power (Pfeffer & Salancik, 1978). A *Sharīʿah*-oriented strand also exists: Tieman and Che Ghazali (2013) and Tieman (2015) extend the chain toward *ḥalālan ṭayyiban* (the lawful and wholesome), Zulfakar et al. (2014) and Soon et al. (2017) theorise halal integrity, and *Maqāṣid al-Sharīʿah* has been invoked as an orienting objective for halal logistics (Zailani et al., 2017).

What this strand has not done is specify, at the retail node, which doctrine underwrites which operational control, or render those doctrines as measurable constructs. The gap claim rests on the review protocol in Section 3.1 and on the small body of work directly on MS 2400-3, which is implementation-focused rather than doctrinally constructive (Tieman & Ruiz-Bejarano, 2020). For a consumer segment whose size is an empirical question, the halal-certified premise is an extension of religious trust to a custodian holding a fiduciary role under *Sharīʿah*; that meeting of theology and operations has stayed at the level of orienting principle rather than testable construction.

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This is a theory-synthesis conceptual paper in the sense of MacInnis (2011) and Jaakkola (2020): it integrates jurisprudential and operational literatures and derives testable propositions rather than reporting new data. It asks one question: which *Sharīʿah* doctrines constitute the mixed-assortment retailer's custodial role, and how can internalisation of that role be specified as a measurable predictor of implementation depth? In answer it develops the Theological–Operational Integration Framework (TOIF) with three contributions: it characterises the retail node as an open-system theological problem distinct from upstream segments; it offers a preliminary mapping between the standard's requirement areas and their source doctrines; and it renders the doctrines as constructs with falsifiable propositions and explicit validity criteria. The article delivers conceptual synthesis; confirmation belongs to the empirical programme it specifies.

One payoff, developed in the Discussion, travels beyond the halal setting: a revision of institutional decoupling theory in which monitoring displaces rather than closes the gap between certification and practice for firms that have not internalised the role. The argument works within a Sunni jurisprudential horizon, chiefly Maliki, Hanbali, and Shafi'i positions, a scope revisited in the Limitations. The central claim is bounded: not that theology supersedes economics, but that theological role-construction accounts for implementation variance that economics leaves unexplained, with a stated discriminant test to settle the question.

2. LITERATURE REVIEW AND THEORETICAL BACKGROUND

2.1 Halal Supply Chain Governance

MS 2400-3:2019 is the retail part of the MS 2400 series on halal supply chain management, alongside transportation (MS 2400-1) and warehousing (MS 2400-2) (DSM, 2019). Its architecture is a risk-managed system: the retailer characterises its processes and prepares flow diagrams and a layout plan locating where cross-contamination can occur (Clauses 5.1 to 5.3), validates supplier compliance (Clause 5.4), operates a Halal Risk Management Plan over retailing activities with likelihood–severity risk ranking into low, moderate, significant, and high (Clause 6; Annex B), meets premises, equipment, sanitation, and personnel requirements (Clause 7), and maintains the system through internal audit, management review, and complaint handling (Clause 8). Malaysian retailers often implement the segregation requirements through colour-coded floor areas; the colours are an implementation convention, the standard prescribing segregation and layout planning rather than any zoning scheme (Tieman & Ruiz-Bejarano, 2020).

The retail node differs from upstream segments in degree and kind. Upstream nodes operate under predominantly closed-loop logic: halal batches segregated by whole facilities, dedicated lines, unidirectional flow. Open interfaces exist upstream too, yet retail concentrates three exposures that upstream segments meet only partially: continuous consumer traffic, mixed-assortment display, and labour rotating across the floor many times a shift (Tieman, 2011; Tieman & Ruiz-Bejarano, 2020). The standard manages this exposure; it cannot remove it. The dilemma is sharpest for mixed-assortment retailers, for whom full implementation demands physical reorganisation, dedicated staff, and documentation whose marginal return is uncertain under prevailing certification economics (Ab Talib et al., 2016; Ab Talib & Abdul Hamid, 2014). Adjacent, non-retail evidence shows the cost pattern: fewer than half of surveyed Malaysian food-processing SMEs had implemented or planned a traceability system, citing capital and information constraints (Mat Aris et al., 2014), and compliance costs can bar market access outright

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(Manning, 2020). The recurrent outcome is ceremonial compliance, visible certification with limited operational change, eroding the moral capital the halal label carries (Bromley & Powell, 2012).

2.2 Amānah and Waraʿ

That erosion is best understood through the doctrines that constitute the retailer's role. *Amānah*, usually rendered as trust or fiduciary duty, is a foundational category of Islamic commerce: the Qurʾan commands the rendering of trusts to those to whom they are due (Qurʾan 4:58), and classical exegesis treats *Amānah* as a divinely originated responsibility covering property, information, and roles voluntarily accepted from a community (Al-Qaradawi, 2013; Kamali, 2008). A retailer who advertises halal status accepts such a role from the Muslim public and becomes, in this construction, a fiduciary for the religious permissibility of the goods on offer.

The role-holder must be specified, because a framework about internalisation is only as valid as the level at which internalisation is claimed. The TOIF locates IEIC in the senior decision-making coalition: the owner-manager or top management, together with the delegated halal authority the standard itself requires to be Muslim, the Halal Executive and Internal Halal Committee (Clause 4.2.2.1.1). Organisational reach rests on the upper-echelons logic that firm routines reflect their decision makers (Hambrick & Mason, 1984). The framework presupposes Muslim decision makers; its application to non-Muslim-owned retailers, where internalisation runs only through the delegated layer, is a boundary condition stated in Section 3.5.

Waraʿ, or scrupulous piety, is the disposition that carries *Amānah* into daily conduct. The canonical hadith holds that the lawful is clear and the unlawful is clear, and between them lie doubtful matters from which the scrupulous withdraw (*Ṣaḥīḥ al-Bukhārī*, no. 52; *Ṣaḥīḥ Muslim*, no. 1599; Al-Nawawi, 2003). For the retailer, *Waraʿ* turns documented procedure into lived practice: where the status of goods, suppliers, or surfaces is doubtful, the scrupulous course is withdrawal from the doubt rather than exploitation of it, a logic the standard itself institutionalises in requiring doubtful products to be isolated and quarantined pending evaluation (Clause 6.3.2). The framework treats this as a testable behavioural tendency, not a normative certainty. *Amānah* is the role, *Waraʿ* the disposition that discharges it; a retailer may hold the role nominally while lacking the disposition, the condition that produces ceremonial compliance.

2.3 Sadd al-Dharāʾiʿ and Anti-Tadlīs

If *Amānah* and *Waraʿ* describe the custodian, two further doctrines describe what custodianship requires. *Sadd al-Dharāʾiʿ*, the blocking of the means, is prominent in the Maliki and Hanbali schools and treats an otherwise permitted act as prohibited when it is reasonably likely to lead to a prohibited end (Kamali, 2003). Ibn al-Qayyim gave it the fullest classical statement, arguing that the blocking and opening of the means forms a substantial part of the law, since the Lawgiver attends to the ends acts lead to (Ibn al-Qayyim, 2000). The doctrine is conditioned, not open-ended: it operates on likelihood, where a means leads to the prohibited end customarily or more probably than not; projected harm is weighed against the benefit of the permitted act; and the schools differ in scope, the Shafi'is reaching similar outcomes through other instruments. Contemporary scholarship extends it to environmental regulation and public policy (Wan Hassan & Md Noor, 2025).

For halal retail it is the reasoning beneath segregation, sanitation, and signage: isolating pork products from general groceries blocks a means to consumption error, and *sertu*, the ritual cleansing the standard

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prescribes when and where contamination by *najs al-mughallaẓah* (severe impurity, such as porcine or canine matter) occurs, with its Shafi'i method set out in Annex E (DSM, 2019, definition 3.24, Clause 7.10; Ahmad & Mohd Shariff, 2016), blocks contamination as a *dharīʿah*. *Iḥtiyāṭ* (precaution) is the operative decision rule within this disposition, taking the more cautious of two available readings where the standard is silent; it is not a separate construct but the rule by which *Waraʿ* resolves doubt.

The fourth doctrinal element concerns honesty in representation, and its terms are kept distinct. *Ṣidq* is the general virtue of truthfulness in dealings; *Tadlīs* is the active concealment of a defect or a false representation in a transaction; *Ghishsh* is fraudulent dealing more broadly, condemned in the Prophetic declaration that whoever deceives is not of the community (*Ṣaḥīḥ Muslim*, hadith no. 102); and *Khiyār al-Tadlīs* is the remedy, the deceived party's option to rescind the sale or claim compensation (Bagheri & Hassan, 2015). The framework's *anti-Tadlīs* construct takes the prohibition as its operational core and *Ṣidq* as the virtue it protects.

In modern halal retail, *Tadlīs* need not be a flagrant lie; strategic ambiguity does the same work. In a hypothetical but realistic configuration, signage reading "Halal Section" without specifying whether certification covers the shelf, the products, or the premise creates a perception of whole-space assurance when only a subset is assured, and logos placed near but not on uncertified goods enable misperception without a false statement. A certificate can thus function as a legitimacy facade, signalling conformity while practice diverges and sheltering misconduct until exposure, when trust falls sharply (MacLean & Behnam, 2010; Valero-Gil et al., 2024); the same logic appears upstream as tolerated supplier ambiguity (Madichie & Yamoah, 2016).

2.4 The Economic Account and Its Limits

A parsimonious economic account of shallow implementation is available, and the framework must meet it. On this account, mixed-assortment retailers underinvest because the marginal return on full implementation is poor and uncertain (Ab Talib et al., 2016), while the label's principal benefit, its signal, can be captured through certification without deep operational change (Khan et al., 2018). The signal must be named: for Malaysian consumers it is JAKIM halal certification of products and premises, while management-system certification against MS 2400-3:2019 is voluntary and carries no consumer-facing mark of its own (DSM, 2019). The ceremonial-compliance argument therefore concerns a retailer displaying recognised halal signals while implementing the underlying controls thinly (Arocena et al., 2020; Valero-Gil et al., 2024). Resource dependence adds that where a powerful supplier provides ambiguous documentation, exit may cost more than tolerating ambiguity (Pfeffer & Salancik, 1978). No theology is required for these predictions.

The economic account explains the level of implementation well. Whether a residual remains is an empirical expectation, not an established fact: establishing it requires firms matched on size, capital access, supplier structure, and reliably measured expected returns. On the framework's prediction, two such grocers can still differ in how far certification is converted into segregation discipline, sanitation routine, and honest signage, and part of that residual is attributable to how leadership constructs the retailer's role under the doctrines above. The claim is incremental, made empirically plausible by the evidence reviewed next, and it states the condition under which it must be rejected.

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2.5 Religiosity, Internalisation, and the Limits of the Certificate

The framework's central wager, that how a retailer internalises the custodial role helps explain implementation depth, is not an article of faith. It can be examined against two mature empirical literatures not previously read together in the halal context, alongside a third on consumer heterogeneity; read together, they point toward a structural claim that both supports and disciplines the TOIF.

The lesson the TOIF draws is precise. Religiosity as an external marker predicts little; internalised, intrinsic religious identity predicts more (Weaver & Agle, 2002; Arli & Pekerti, 2016), a pattern recurring at firm level, where religious adherence shapes ethical and governance conduct (Dimic et al., 2023; Grabiński & Wójtowicz, 2021; Li, 2021; Li & Zhu, 2021; Habib et al., 2022). This is why the framework locates its explanatory weight in *Amānah* as an internalised role rather than religiosity as such, and why IEIC is specified to capture intrinsic commitment and disposition rather than outward observance (Table 3).

Two cautions discipline the transfer. Much of the firm-level evidence comes from Christian or generally religious settings; transferability to Malaysian halal retail is an assumption the empirical programme must test. And IEIC must be positioned against its nearest non-theological neighbours, intrinsic religiosity (Weaver & Agle, 2002), moral identity (Aquino & Reed, 2002), ethical work climate (Victor & Cullen, 1988), and substantive standards internalisation (Testa et al., 2018), so that any explanatory gain is demonstrated rather than asserted. The mixed evidence is the reason the construct is built this way, and the reason the claim is incremental and falsifiable.

A third strand concerns the consumer, on whom Assumption A4 rests. Muslim food consumers are markedly heterogeneous: degree of religiosity, alongside attitudes unrelated to religion, shapes response to religiously prepared food (White et al., 2017; Alam & Sayuti, 2011), with parallel evidence for non-Muslim consumers (Aziz & Chok, 2013). The covenantal consumer is therefore a segment to be sized, not a universal premise. Integrity failures matter asymmetrically for that segment, and the risk is documented: authentication and market-surveillance studies repeatedly detect porcine DNA in products sold as halal or bearing halal labels (Denyingyhot et al., 2022; Prachugsorn et al., 2022), and undisclosed-species scandals show how far label trust can be breached (Madichie & Yamoah, 2016).

What the literature has not done is connect this vocabulary to operations at clause level. *Fiqh al-muʿāmalāt* (Islamic commercial law) has developed with limited engagement with operations, and MS 2400-3:2019, though derived from *Sharīʿah*, states its requirements in management-system language that strips the doctrinal scaffolding. The literature can say what the standard requires and that *Sharīʿah* underwrites it in general, but not which doctrine underwrites which control. That integration is what the TOIF supplies.

3. RESEARCH METHODOLOGY

3.1 Conceptual Approach, Core Logic, and Assumptions

In the terms of Lukka and Vinnari (2014), the domain theory is the adoption and operational-compliance behaviour of mixed-assortment halal retailers, while the method theory is the Sunni jurisprudential apparatus used to re-theorise that behaviour.

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The TOIF is a theory-synthesis framework (MacInnis, 2011; Jaakkola, 2020) and is evaluated by the criteria appropriate to that type: conceptual clarity, integrative reach, internal consistency, and the capacity to generate testable propositions.

The literatures were gathered through an integrative review logic rather than an exhaustive census (Torraco, 2005; Snyder, 2019), reported here so that it can be audited. Contemporary sources were identified through Scopus, Web of Science, and Google Scholar searches during the article's preparation (2024–2025), using combinations of halal supply chain, halal retail, MS 2400, halal integrity, *Amānah*, *Waraʿ*, *Sadd al-Dharāʾiʿ*, *Maqāṣid*, religiosity and ethical behaviour, and standards internalisation and decoupling, with reference lists snowballed. Inclusion required direct relevance to one of four streams: Islamic commercial jurisprudence, the management-standards and internalisation literature, the psychology of religion on religiosity and ethics, and halal supply-chain governance; works addressing neither the retail node nor an engaged doctrine or construct were excluded. The corpus is the body of works cited: classical sources in published editions and translations, and peer-reviewed contemporary studies.

Doctrinal analysis proceeded as legal-conceptual work. For each candidate doctrine the classical statement was located in the editions and translations listed in the references, its conditions and school positions recorded, and its correspondence to a requirement area of MS 2400-3:2019 coded as *fiqh*-direct or analogical, the confidence grades carried into Table 2. Sources are drawn mainly from the Maliki, Hanbali, and Shafi'i schools, where the framework's central doctrines receive their fullest development; Hanafi positions in particular are noted where the divergence matters, and disagreement is recorded in the grades rather than harmonised away. Fiqh (substantive rulings), *uṣūl al-fiqh* (legal theory), *qawāʿid fiqhiyyah* (legal maxims), and *Maqāṣid* enter as distinct kinds of material and are labelled as such. Transliteration follows a simplified IJMES-style convention, marking the ʿayn, the hamza, long vowels, and emphatic consonants, while established anglicised forms (halal, hadith) and the Malay term *sertu* are left unmarked; the standard's requirements were checked against an authorised copy of MS 2400-3:2019.

Figure 1 summarises the procedure: definition of the adoption–implementation gap as the domain problem; integrative review of the four streams; organisation of the doctrines into the three-tier architecture under explicit assumptions and boundary conditions; mapping of requirement areas to source doctrines with confidence grading; and specification of constructs and falsifiable propositions in a nomological network. The evaluation criteria stated above govern the last three steps. The expert validation of the mapping specified in Section 3.4 has not yet been conducted; it is the first item of the research agenda.

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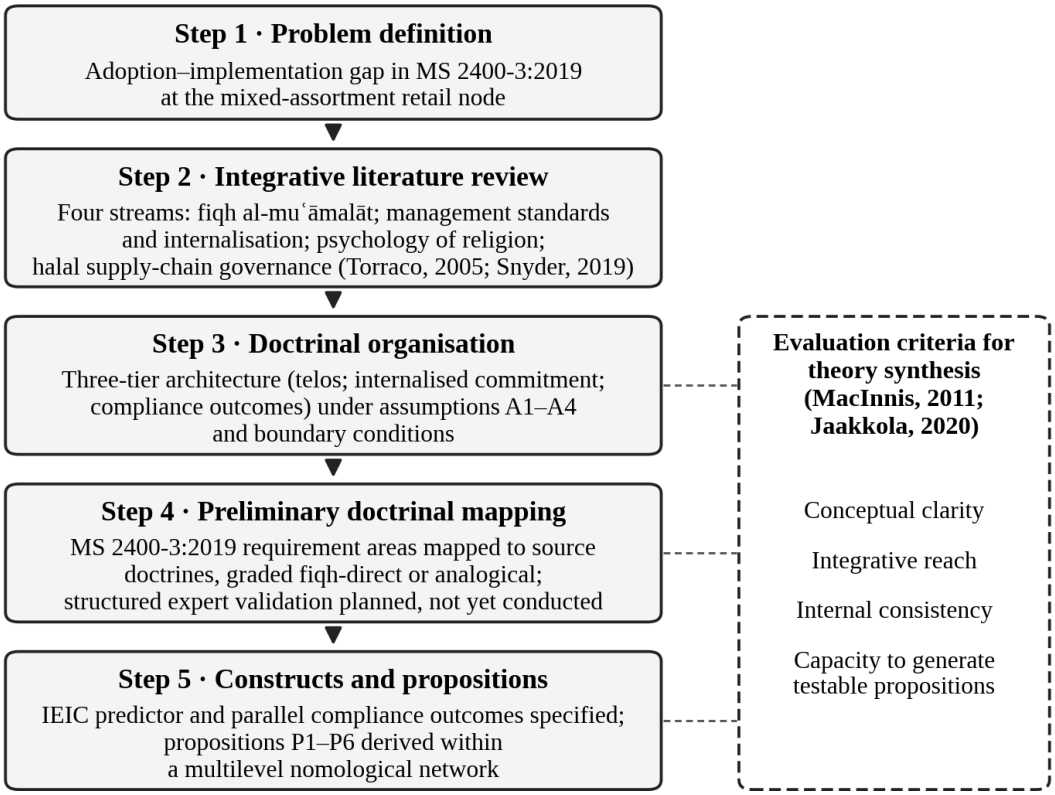


Figure 1. Methodological framework of the theory-synthesis procedure. Source: Authors' own construction

A1: Structural information asymmetry (definitional). The consumer cannot verify the halal status of the supply chain by inspection at point of purchase; halal is a credence attribute, and the asymmetry is constitutive rather than contingent.

A2: Efficiency–integrity trade-off (theoretical, empirically examinable). At the retail node, maximising shelf throughput tends to dilute segregation, and maximising segregation reduces throughput; compliance-cost accounts of halal retail document the tension (Ab Talib et al., 2016).

A3: *Amānah* as institutional capability (theoretical premise). Fiduciary care must be designed into structures, roles, and routines; it is not reliably produced by individual conscience alone, consistent with evidence that standards change conduct where they are internalised into routines (Testa et al., 2018).

A4: A covenantal consumer segment exists (empirically testable). A segment of Muslim consumers, whose size is an empirical parameter rather than a premise, holds a covenantal orientation toward halal retail, and the framework's force scales with that size. The empirical literature shows halal purchase intention driven by religiosity, attitude, subjective norm, awareness, and certification, alongside price and convenience (Alam & Sayuti, 2011; Aziz & Chok, 2013; Bashir, 2019), consistent with a covenantal segment coexisting with a heuristic one.

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Taken together, these assumptions imply that implementation depth cannot be reduced to a single cost-benefit calculation. It is also a function of how the retailer constructs the custodial role.

3.2 The Three-Tier Architecture

The TOIF is organised as three tiers, distinct in kind, which is what prevents the construct set from drifting (Figure 2).

Tier 1, Telos (why): *Maqāṣid al-Sharīʿah*. The higher objectives, preservation of religion (*ḥifẓ al-dīn*), life (*ḥifẓ al-nafs*), intellect (*ḥifẓ al-ʿaql*), lineage (*ḥifẓ al-nasl*), and wealth (*ḥifẓ al-māl*), supply the objective layer (Al-Ghazali, 1997; Al-Shatibi, 2011; Auda, 2008, 2021). Treating *ḥifẓ al-dīn* as the master objective rests on two grounds and a limit. The juristic ground is the conventional ordering of the *ḍarūriyyāt* (the five necessities), with *ḥifẓ al-dīn* enumerated first in the classical lists (Muhsin et al., 2026); that ordering is a doctrinal presumption, not a lexicographic rule for every retail decision, since the tradition debates how competing *maṣāliḥ* (interests) are weighed and *maqāṣid* scholarship warns against mechanical hierarchies (Auda, 2008; Ibn Ashur, 2006). The domain-specific ground is that religious permissibility is the very interest the halal designation protects, so the *maṣlaḥah* at stake is *dīn* before *māl*; where interests collide, the framework expects weighing, not trumping.

The structure of liability sharpens the point, under stated conditions. The *qāʿidah fiqhiyyah* (legal maxim) of causation distinguishes the direct actor (*mubāshir*) from the occasioner (*mutasabbib*) and, where the direct actor is excused, assigns liability to a deliberate occasioner (Putra, 2024; Kamali, 2003), provided the occasioner's contribution is causally operative, the harm foreseeable, and knowledge or culpable disregard established. Read onto retail: a consumer who buys a misrepresented item is an excused direct actor, unable to verify status by inspection (A1); a retailer who knowingly creates the condition for that error occupies the *mutasabbib* position. The framework advances this as a juristic reading grounding the custodial role's weight, not a categorical assignment of liability in any forum.

A contamination event also implicates *ḥifẓ al-nafs* through health and *ḥifẓ al-māl* through loss (Auda, 2008); selecting *ḥifẓ al-dīn* as primary orders these for the domain rather than denying them. *Maqāṣid* is the goal the framework serves, not a construct on the same plane as the doctrines below.

Tier 2, the doctrinal grammar of the role (what). The four doctrines are not constructs of one kind. Two specify the retailer's internalised commitment and serve as predictor; two specify the compliance it should produce and serve as outcomes. On the predictor side, *Amānah* is the identity facet, the voluntarily accepted fiduciary role for the religious permissibility of goods sold; *Waraʿ* is the disposition facet that discharges it, with *Iḥtiyāṭ* (precaution) as its decision rule under doubt; jointly they are operationalised as the Islamic Ethical-Institutional Commitment (IEIC) construct (Table 3). IEIC is specified provisionally as a reflective higher-order construct held by the senior decision-making coalition; whether that structure survives measurement is the question Section 3.3 states, and firm-level claims run through the upper-echelons path from decision makers to routines (Hambrick & Mason, 1984), not through aggregated attitudes.

On the outcome side, *Sadd al-Dharāʾiʿ* is the operational logic by which physical and procedural controls block the means to consumption error, and *Anti-Tadlīs* (*Ṣidq*, truthfulness) is the informational logic requiring unambiguous representation of halal coverage. Both are realised in the obligation domains

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below and measured as compliance outcomes, not dispositions; the causal ordering, from commitment to outcomes, is specified in the nomological network and Figure 3.

Tier 3, Four custodian obligation domains (where it binds). Cutting across the constructs, four domains specify what the retailer owes the consumer: spatial integrity (segregation of halal, mixed, and non-halal areas), process integrity (sanitation, *sertu* where *najs al-mughallaẓah* contact occurs, rotation rules, equipment dedication), informational integrity (signage, labelling, and disclosure that resolves rather than exploits ambiguity), and relational integrity (the consumer–retailer covenant, complaint resolution, and *Khiyār*, the buyer's option to rescind). The domains derive from crossing the standard's requirement areas with the doctrines; relational integrity is the least directly specified, anchored in complaint handling (Clause 8.3) but not in any rescission right, and is marked for development in certification practice.

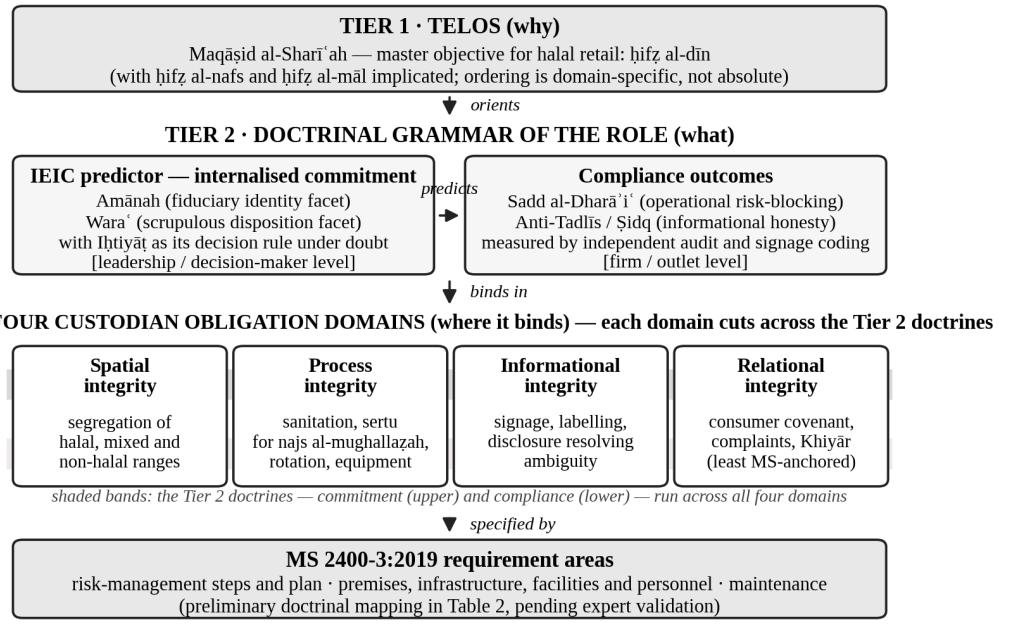


Figure 2. The TOIF three-tier architecture. Source: Authors' own construction

3.3 Discriminant Statements

Because the framework's value depends on the constructs being separable, each is defined against its nearest neighbour. *Amānah* is the role, not the disposition that discharges it; a retailer can hold the role while lacking the disposition. *Waraʿ* is the disposition, not the control it motivates; it is measured as a tendency, never as a count of behaviours. *Sadd al-Dharāʾiʿ* is physical and procedural risk-blocking; *Anti-Tadlīs* is informational honesty; a premise can be segregated yet deceptively signed, or honestly signed yet physically lax.

These are claims of conceptual separability, and they impose an empirical obligation. The predictor facets are the pair most at risk of collapsing into one latent factor, because disposition is the visible trace of internalised role. Discriminant validity is therefore a programme, not a statistic: HTMT (heterotrait–monotrait ratio) below 0.85 is one criterion (Henseler et al., 2015), alongside expert content validation of

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items, measurement invariance across religiosity levels and language versions, and nomological comparison against the non-theological constructs named in Section 2.5. One of two structures must hold: *Amānah* and *Waraʿ* load as distinct first-order facets of IEIC, or, if empirically inseparable, IEIC is modelled as a single custodial-commitment factor and the predictor claim is revised. If IEIC also fails separation from the secular comparators, the framework's distinctive claim fails with it (Section 4.1). In every case the predictor remains method-distinct from the outcomes, scored by independent audit and signage coding.

3.4 Mapping MS 2400-3:2019 to Source Doctrines

The mapping in Table 2 follows a stated procedure and is presented as preliminary. Its scope is selected, not exhaustive: requirement areas imposing direct operational duties on the retailer, drawn from the standard's structure of general requirements (Clause 4), preliminary risk-management steps (Clause 5), operations of the Halal Risk Management Plan (Clause 6), premises, infrastructure, facilities and personnel (Clause 7), and maintenance of the system (Clause 8) (DSM, 2019). Subclause-level completeness is a task for the validation protocol below. Each row carries a confidence grade: *fiqh*-direct where a specific ruling underwrites the control, such as segregation under *Sadd al-Dharāʾiʿ* or impurity handling under the law of *najāsah*; analogical where the correspondence is thematic, such as reading internal audit through *muḥāsabah* (self-accounting), the priority cases for expert adjudication.

Table 1. TOIF construct roles, levels, and operational manifestations

Tier / Element	Role in model (level)	Construct or objective	Operational manifestation
Telos	Orienting objective (framework level)	*Maqāṣid al-Sharīʿah* (esp. *ḥifẓ al-dīn*)	Implementation framed as preservation of religion and consumer welfare, not market positioning alone
IEIC predictor: identity facet	Predictor facet (leadership level)	*Amānah*	Documented, leadership-owned halal policy; fiduciary framing of the role
IEIC predictor: disposition facet	Predictor facet (leadership level)	*Waraʿ* (+ *Iḥtiyāṭ*)	Routines that internalise rather than ceremonialise the standard; caution where it is silent
Compliance outcome: operational	Outcome (firm/outlet level)	*Sadd al-Dharāʾiʿ*	Each physical control as the blocking of a *dharīʿah* leading to consumption error
Compliance outcome: informational	Outcome (outlet level)	*Anti-Tadlīs* / *Ṣidq*	Unambiguous disclosure; resolution of strategic ambiguity
Domain: spatial	Obligation domain (cross-cutting)	*Sadd al-Dharāʾiʿ* + avoidance of *najāsah*	Segregated halal, mixed and non-halal areas; dedicated equipment
Domain: process	Obligation domain (cross-cutting)	*Waraʿ*/*Iḥtiyāṭ*-driven verification + *najāsah* avoidance	Documented and verified *sertu* where *najs al-mughallaẓah* contact occurs

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Domain: informational	Obligation domain (cross-cutting)	*Ṣidq* / *anti-Tadlīs*	Resolution of strategic ambiguity
Domain: relational	Obligation domain (cross-cutting)	*Amānah* + *Ghishsh* prohibition	Right of rescission (*Khiyār*); covenantal interpretation of the sale

Source: Authors' own construction

Because the assignments are interpretive, validation is a planned protocol, not a completed step; no row should be read as expert-validated. The protocol specifies structured review: a panel combining credentialed *fuqahāʾ* (jurists) or *Sharīʿah*-committee members with standards and certification-body auditors rates each mapping independently; inter-rater agreement is documented; disagreements are adjudicated with dissent recorded; and the panel's composition and selection criteria are reported when the exercise is conducted. The confidence grades set the agenda, the analogical rows being likeliest to be revised or downgraded. Until then, Table 2 is a testable proposal about doctrine-to-control correspondence.

Table 2. Selected illustrative mappings between MS 2400-3:2019 requirements and source doctrines (preliminary; pending expert validation)

Requirement area (verified clauses)	**Operational requirement**	**Theological principle**	**Source doctrine and confidence**
Halal policy and management responsibility (Clauses 4.2.1–4.2.2)	Documented halal policy; Muslim Halal Executive and Internal Halal Committee	*Amānah*	Qurʾan 4:58; Kamali (2008). Moderate (role-grounding).
Preliminary risk-management steps (Clauses 5.1–5.3)	Process characterisation, flow diagrams, layout plan locating cross-contamination	*Iḥtiyāṭ* under *Waraʿ*	*Ṣaḥīḥ al-Bukhārī*, no. 52; *Ṣaḥīḥ Muslim*, no. 1599; Al-Nawawi (2003). Moderate.
Supplier verification and chain of custody (Clause 5.4)	Validation of supplier compliance and documentation	Verification under *Iḥtiyāṭ*	Al-Nawawi (2003); Kamali (2003). Strong (*fiqh*-direct).
Operational controls and segregation (Clauses 6.1, 7.7)	Segregated non-halal storage, display, sales and checkout; flow design; rotation rules	*Sadd al-Dharāʾiʿ*	Ibn al-Qayyim (2000); Kamali (2003). Strong (*fiqh*-direct).
Control of non-conformity and doubtful products (Clause 6.3)	Isolation and quarantine of contaminated and doubtful goods pending evaluation	*Waraʿ* institutionalised; *Iḥtiyāṭ*	*Ṣaḥīḥ al-Bukhārī*, no. 52; *Ṣaḥīḥ Muslim*, no. 1599. Strong (*fiqh*-direct).
Premises, sanitation and *sertu* (Clauses 7.2, 7.9–7.10; Annex E)	Cleanable premises; *sertu* when *najs al-mughallaẓah* contamination occurs (Shafi'i method, Annex E)	Avoidance of *najāsah*	Mohd Sirajuddin (2025); Alzeer et al. (2018); Ahmad & Mohd Shariff (2016). Strong (*fiqh*-direct).
Signage, labelling and consumer information (Clauses 7.7.1, 7.7.8)	Signage separating halal from non-halal at display; consumer notices and education	*Ṣidq* / *anti-Tadlīs*	*Ṣaḥīḥ Muslim*, no. 102; Bagheri & Hassan (2015). Strong (*fiqh*-direct).

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Personnel and training (Clauses 4.2.2, 7.12)	Muslim halal personnel; halal-related training and competence	Cultivation of *Waraʿ*	*Ṣaḥīḥ al-Bukhārī*, no. 52; Al-Nawawi (2003). Moderate (disposition cultivation).
Internal audit and management review (Clauses 8.1–8.2)	Planned internal halal audits; top-management review	*Muḥāsabah* (self-accounting)	Qurʾan 59:18, read analogically. Analogical.
Complaints, corrective action and change (Clauses 6.3.3, 8.3–8.4)	Complaint handling; corrective action; responsiveness to change	*Amānah* with *Khiyār* as remedy; *iṣlāḥ* (rectification)	Kamali (2003, 2008); Al-Shatibi (2011). Moderate / analogical.

Source: Authors' own construction

3.5 Boundary Conditions

The TOIF applies under three boundary conditions. It is derived for mixed-assortment retail; pure-halal premises face a simpler design problem. It presupposes that halal authority rests with Muslim decision makers, whether an owner-manager or the delegated coalition the standard requires, a Muslim Halal Executive and Internal Halal Committee (Clause 4.2.2.1.1); for non-Muslim-owned retailers the framework applies only through that delegated layer, and its predictive claim weakens accordingly. And it assumes a Muslim-majority regulatory context with distinct institutional roles: JAKIM and the State Islamic Religious Councils administer halal certification, the Department of Standards Malaysia is the national standards and accreditation body, and the Halal Development Corporation, under MITI, carries industry development. In Muslim-minority jurisdictions the framework requires adjustment for voluntary halal markets.

Table 3. Future operationalisation of the constructs

Construct	Candidate measure	Validation step
Amānah (IEIC identity facet, predictor)	IEIC identity subscale: vignette and Likert items on fiduciary self-definition (e.g., agreement that answering for the halal status of what is sold is constitutive of the firm's role)	Discriminant validity from the *Waraʿ* facet and from the compliance outcome (HTMT < 0.85; Henseler et al., 2015)
Waraʿ / *Iḥtiyāṭ* (IEIC disposition facet, predictor)	IEIC disposition subscale: scenario-judgement items on the preferred course under documentary doubt (e.g., hold stock pending confirmation versus display while awaiting papers)	Confirmatory factor analysis; HTMT separation from *Amānah*; tested against behaviour, never as behaviour
Sadd al-Dharāʾiʿ (compliance outcome)	Audited segregation, sanitation, and flow indicators	Independent integrity-audit scoring as the dependent variable, kept method-distinct from self-reported IEIC
Anti-Tadlīs (compliance outcome)	Coded literal-vs-ambiguous signage at point of sale	Inter-coder reliability; linked to a separately sourced consumer-trust measure

Source: Authors' own construction

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Measurement-validity note. Because *Amānah* and *Waraʿ* are religiously valenced, self-report invites social-desirability and common-method bias: respondents in a Muslim-majority setting are motivated to present piety, and a single instrument inflates correlations among its own items. The programme must therefore (i) anchor IEIC items in identity and disposition content through vignettes and scenario judgements, never reports of compliance behaviour, since audited behaviour is the outcome; (ii) source the compliance outcome from independent audit, separating predictor and outcome by method as well as content; and (iii) include a marker variable or social-desirability scale to partial out the bias. Without these, a positive P2 test cannot be distinguished from common-method artefact.

3.6 Propositions

The six propositions operationalise the TOIF; P4 carries three discriminant sub-tests, P4a to P4c, robustness probes of the same claim rather than additional propositions. Each proposition is anchored to one layer and stated with an explicit disconfirming condition. Two reach beyond the four doctrines by design: P4 tests *Iḥtiyāṭ*, the operative rule of *Waraʿ*, and P5 introduces *Bayyinah* (probative evidence) as a bridging concept to traceability technology; both are labelled as such rather than smuggled in as constructs. Predictions are directional unless a base rate is available.

Nomological network. The network is multilevel: IEIC is held at leadership level, the compliance outcomes are properties of the firm and its outlets, and trust is a consumer-level response, so tests must state their level and how outlet observations aggregate to firms. Leadership IEIC is proposed to raise two outcomes in parallel rather than in sequence: operational-compliance depth (the *Sadd al-Dharāʾiʿ* controls, audited) and informational integrity (*anti-Tadlīs* signage and disclosure, coded at point of sale). Informational integrity, amplified where consumer-facing traceability exists, feeds consumer trust; operational compliance protects it through the incident base rate; both sustain reputational resilience. *Iḥtiyāṭ*, exercised under supplier doubt, gates the operational link. Figure 3 sets out the network and its levels.

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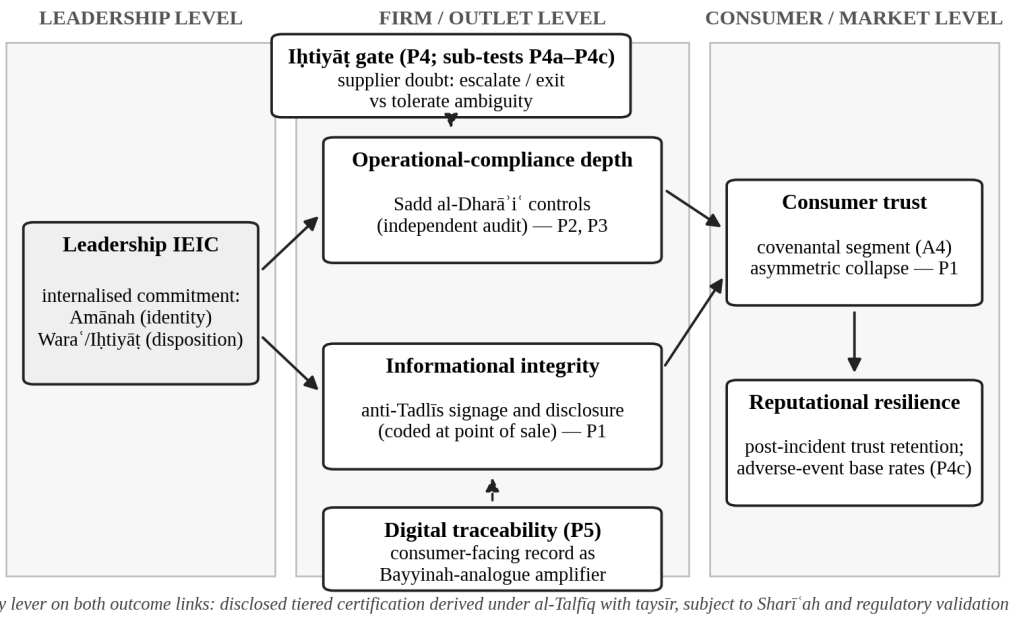


Figure 3. The TOIF nomological network: leadership IEIC predicts the two compliance outcomes in parallel.

Source: Authors' own construction

P1 (*Anti-Tadlīs* → trust fragility). Position: informational integrity → consumer trust. Mixed-assortment retailers that use ambiguous halal signage, positioned to imply broader coverage than the certification confers, enjoy higher consumer trust in the short term but suffer sharper trust collapse after a publicised contamination event than retailers using literal-coverage signage. Justification. Strategic ambiguity is the contemporary form of *Tadlīs*: it exploits the gap between perceived and actual coverage. Classical doctrine treats discovered *Tadlīs* as triggering *Khiyār*, a sudden right of rescission; the market analogue is reputational rescission (Bagheri & Hassan, 2015).

Design and boundary. A two-period design is required: baseline trust and signage perception measured pre-incident, with literal and ambiguous stimuli matched on brand and price; publicity manipulated in scenarios or observed in event studies; the signage-by-publicity interaction carries the prediction. The short-term advantage of ambiguity may reverse where consumers notice it pre-incident, a boundary the design must detect. Falsification. A publicised contamination event produces comparable trust loss across ambiguous- and literal-signage retailers.

P2 (IEIC internalisation → implementation depth, net of economics). Position: leadership IEIC → compliance depth. Holding firm size, capital access, and expected return constant, retailers whose leadership scores higher on IEIC exhibit greater operational-compliance depth with MS 2400-3:2019 than lower-IEIC retailers. Justification. A3 holds that the fiduciary role must be institutionalised: where leadership internalises it, role-construction propagates through training and routine design (Kamali, 2008; Soon et al., 2017); where leadership treats the standard instrumentally, adoption tends toward ceremonial compliance (Bromley & Powell, 2012).

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Three guards condition the test. IEIC must comprise disposition and identity items only and show discriminant validity against the compliance variable (HTMT below 0.85; Henseler et al., 2015). The controls must be credible: expected return is the hardest to measure, and if captured poorly IEIC absorbs its unmodelled variance, yielding a spurious ΔR^2; one workable operationalisation pairs managers' elicited revenue and cost expectations under full implementation with an external market-demand indicator, such as Muslim-population share and competitor-certification density, which disciplines the expectation measure and is not claimed as an instrumental variable.

And because low-IEIC firms are predicted to optimise against the audit, announced audits understate their non-conformance; the compliance outcome must draw at least partly on unannounced or mystery audits and behavioural traces, run under consent at enrolment with concealment only of timing, outlet sampling from a stated frame, trained auditors, and inter-auditor reliability checks. Falsification. IEIC adds no incremental variance beyond the economic controls (ΔR^2 indistinguishable from zero), or IEIC and compliance fail discriminant validity.

P3 (*Sadd al-Dharāʾiʿ* → structural rather than additive compliance). Position: compliance depth, mechanism. Genuine implementation interpreted through *Sadd al-Dharāʾiʿ* requires re-engineering rather than discrete add-ons. Operationally, add-on adoption appends controls to unchanged flows (signage, spot cleaning, ad hoc checks); re-engineering changes the structural conditions that generate risk (layout separation, dedicated staffing and equipment, supplier-base change, flow redesign). Among retailers of comparable size and resources, add-on adopters are predicted to show higher audited non-conformance, with comparisons handling self-selection and controlling for baseline capability, store format, product mix, and audit exposure. Justification. Blocking a *dharīʿah* means removing the upstream condition that produces the risk: a retailer retaining mixed staff rotation cannot eliminate cross-contamination through signage, because the structural condition persists. Falsification. Non-conformance does not differ between add-on and re-engineering adopters once those controls are applied.

P4 (*Waraʿ* under doubt → supplier-relationship gate, via its rule *Iḥtiyāṭ*). Position: gate on the operational link. Where an upstream supplier holds market power and provides ambiguous halal documentation, the retailer's responses form a graded set: continue unchanged, demand documentation, escalate conditionally, or exit. High-*Iḥtiyāṭ* retailers are predicted to move up this hierarchy and low-*Iḥtiyāṭ* retailers to remain at tolerance, so the outcome is modelled as ordered or multinomial, with supplier dependence, substitute availability, documentary ambiguity, and perceived detection risk as measured conditions. Justification. Resource dependence describes the constraint but does not predict the response (Pfeffer & Salancik, 1978); *Iḥtiyāṭ* supplies the decision rule: under doubt, the scrupulous abstain (Al-Nawawi, 2003).

Discriminant role. Supplier exit is costly and carries no near-term signalling payoff, so it separates internalised commitment from myopic cost-minimisation; it does not separate fiduciary commitment from far-sighted reputational hedging, since a tail-risk-averse firm may also exit an ambiguous supplier. P4 is therefore the first of a graded set, with sub-tests P4a to P4c specified in the Discussion. Falsification. High- and low-*Iḥtiyāṭ* retailers show no difference in supplier response under comparable dependence.

P5 (Digital traceability as *Bayyinah*-analogue). Position: amplifier of the informational-integrity link. Building on the standard's traceability requirement (Clause 6.6), blockchain-enabled, consumer-facing traceability, such as QR-code provenance lookup, is predicted to raise consumer-measured trust conditional on verification succeeding, with complaints per transaction as the second outcome and a stated

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caveat: consumer-facing verification can raise detected complaints in the short run by making failures visible, a rise the design must separate from a rise in failures themselves.

Justification and limits. *Bayyinah* is the juristic category of probative evidence, paradigmatically the testimony of upright witnesses (Kamali, 2003, 2021); in the halal chain its functional analogue has been the certificate. A tamper-evident, continuously verifiable ledger is analogous only in evidentiary function, furnishing a durable, inspectable record of custody claims (Rejeb et al., 2021). The limits are constitutive: a record is not testimony, and it attests to recorded inputs, not their truth, so it cannot replace the attestation and inspection that establish halal status at source. Falsification. Consumer-facing traceability produces no trust or complaint-rate differential after controlling for brand and price.

P6 (Tiered certification under *taysīr*, with *Al-Talfīq* as instrument). Position: policy lever on both outcome links, under the *Mashaqqah* constraint. A tiered certification model (a mandatory baseline tier, a full MS 2400-3:2019 tier, and a traceability-enhanced tier) raises overall SME participation without diluting integrity at the higher tiers, provided each tier is transparently disclosed at point of sale and the effects of tiering, subsidy, and disclosure are evaluated separately. Justification. The strongest objection to MS 2400-3:2019 is SME *Mashaqqah*, the burden of full implementation on under-resourced firms, and classical doctrine answers hardship with *taysīr* (facilitation).

Conditions on the instrument. *Al-Talfīq*, the controlled combination of school positions, is the candidate instrument for constructing tier requirements, and it is conditional: the combination must not produce a composite position valid in no school, must not amount to *tatabbuʿ al-rukhaṣ* (systematic pursuit of the lightest opinion), and must be anchored in *maṣlaḥah* (Kamali, 2021). Whether a given architecture satisfies these conditions is a determination for *Sharīʿah* authority and the certification regulator; the proposition is conditional on that validation, and disclosure is required so that tiering does not itself become *Tadlīs*. Falsification. A disclosed tiered model yields no SME participation gain, or gains accompanied by falling audit pass rates at the higher tiers.

4. DISCUSSION

4.1 What the Theological Layer Adds

This bounded claim also revises the decoupling literature. That literature treats the adoption–implementation gap as a rational response to conflicting institutional demands: the firm adopts the symbol for external audiences while shielding its core, so ceremonial compliance is efficient hypocrisy and the remedy is tighter monitoring (Bromley & Powell, 2012; Meyer & Rowan, 1977; Bothello et al., 2023). The TOIF proposes a different mechanism for a subset of cases: theological decoupling is a failure of role internalisation, certification sought as a signal precisely because the fiduciary identity that would make the symbol binding was never institutionalised (A3).

The difference yields a divergent prediction. Generic decoupling theory predicts the symbol–substance gap shrinks as monitoring intensifies. The TOIF advances a competing hypothesis: for a firm that has not internalised *Amānah*, monitoring displaces the gap rather than closing it, the firm optimising against the audit so the observed gap closes where the auditor looks while the unobserved gap migrates elsewhere (Bevan & Hood, 2006). Displacement sits within a family of rivals including audit gaming generally, ethical work climate (Victor & Cullen, 1988), substantive commitment (Testa et al., 2018), and moral identity (Aquino & Reed, 2002); the discriminant set below separates the theological construct from reputation-

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driven conduct, and construct-level comparison separates it from the other intrinsic accounts. On the TOIF's account the durable remedy is identity work, not surveillance alone, and the mechanisms part company in exactly that data.

That divergence answers a more demanding objection than the economic one. If *Amānah* coincides with substantive commitment or intrinsic religious self-identity, the theological apparatus may add vocabulary rather than variance: an existing secular internalisation scale would predict the same compliance. The reply rests on three features a generic scale cannot generate. First, the fiduciary-to-the-divine structure of *Amānah*: a secular commitment construct locates obligation in a relationship with observable stakeholders, bounded by what they can observe and reward, whereas *Amānah* runs to God and the Muslim community before any auditor, giving predictive content where reputational and monitoring incentives are absent. Second, the covenantal consumer counterpart (A4), which generates P1's asymmetric trust-collapse prediction. Third, the doctrine-to-control mapping of Table 2, which lets the framework say why segregation answers to *Sadd al-Dharā'iʿ* while signage answers to *anti-Tadlīs*, and which control erodes first when internalisation fails.

These differences yield a discriminant prediction, but its most intuitive form is self-defeating. That form is compliance in the unmonitored gap, the routines persisting outside the auditor's line of sight; the gap cannot be measured without monitoring it, and the displacement hypothesis implies any instrument becomes part of the monitored region, where a signalling account predicts the same compliance. The discriminating outcome must therefore be costly and of low observability. A first candidate, supplier exit under documentary doubt (P4), separates internalised commitment from myopic cost-minimisation but not from far-sighted reputational hedging: a tail-risk-averse firm may also exit an ambiguous but powerful supplier. Exit is necessary but not sufficient, and the non-redundancy claim no longer rests on P4 alone.

What separates fiduciary commitment from reputational hedging is insensitivity to the probability of exposure. A hedge scales precaution with the chance a lapse becomes public times the loss it would carry, so precaution falls as that chance approaches zero; *Amānah* locates the obligation before God and community prior to any audience, predicting precaution that does not weaken as exposure becomes unlikely. P4a specifies the test: hold documentary doubt and supplier power constant and vary the probability that a lapse would ever be detected or publicised, in scenario experiments or through natural variation in audit intensity and consumer scrutiny across catchments. A hedge predicts abstention rising with detectability; fiduciary commitment predicts abstention even under private, low-detectability doubt.

Two further tests sample where reputational incentives are weakest. P4b compares conformance under scheduled and unannounced audits, predicting a larger scheduled-to-unscheduled gap for a reputational optimiser than for a high-IEIC firm. P4c uses complaint and adverse-event base rates as a standing low-salience signal, predicting lower rates for high-IEIC firms once scale, scrutiny, and reporting propensity are netted out. Together P4 to P4c move the claim from a single contrast against myopia to a graded set confronting far-sighted hedging as well. Even so, the set separates theological commitment from reputation-based conduct, not from every secular intrinsic motivation: detectability-insensitive precaution can also flow from moral identity, professional duty, or stable risk aversion (Aquino & Reed, 2002). That separation is construct-level work, specified in Section 2.5 and Table 3; if IEIC and an established non-theological scale converge across all of it, the theological apparatus adds vocabulary rather than variance and should yield.

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4.2 Integrity as a Gradient: The Custodian's Dilemma and Tiered Certification

A tension runs through the open-system character of retail that should be named rather than smoothed over. Because the node admits consumer traffic, mixed shelving, and rotating labour, contamination probability cannot be driven to zero while the premise remains mixed-assortment: zero risk and viable mixed retail are not jointly attainable. The resolution must be stated with juristic care. What is continuous is residual contamination and control risk, an operational property of a premise; the framework makes no claim that halal status or permissibility is graded, and certification decisions by the competent authority remain categorical. Blocking the means is then risk minimisation toward an asymptote mixed retail approaches without reaching, and a premise's position on that curve is a fact about control maturity, not degrees of halal.

The reframing dissolves the apparent contradiction between the prohibition of ambiguity (P1) and the tiered model (P6). If control risk is continuous, honestly disclosed tiers state a premise's position on the control-maturity curve truthfully, whereas a single undifferentiated claim of assured status asserts a uniformity an open-system node cannot deliver; the deception *anti-Tadlīs* targets is concealment of position, not admission of gradation. Whether tiered claims are also lawful and legible is separate: compatibility with certification and trade-description rules, consumer comprehension, and the risk of diluting assurance are feasibility conditions requiring legal review and consumer testing before implementation (Section 4.4).

4.3 SME Mashaqqah, Al-Talfīq, and the Framework's Failure Condition

The most serious objection to the framework is that it is insensitive to genuine SME hardship. Small and medium retailers account for a large share of Malaysian halal enterprise, including Bumiputera MSMEs (HDC, 2020), and full operational implementation demands capital for layout, dedicated equipment, committee staffing, audit cycles, and traceability software that a sole-proprietor grocer does not hold. The maxim *al-mashaqqah tajlib al-taysīr* (hardship begets facility) appears to require a softer standard, and a *Maqāṣid* argument reinforces it, since enforcement that closes small Muslim-owned firms damages *ḥifẓ al-māl*.

The framework accepts the hardship and answers on three levels. It refuses uniform application across firm sizes. It grounds the disclosed, ratcheted tiered model in *taysīr*, with *Al-Talfīq* as conditional instrument (P6). And it treats the line between *Mashaqqah*, hardship warranting facility, and *Tasāhul*, laxity in hardship's idiom, as an empirical classification rather than a moral verdict: non-conversion after subsidy can reflect space, tenancy, labour, information, or opportunity-cost constraints as well as preference, so the subsidy-and-observe design separates resource-constrained from preference-based non-adoption as neutral latent classes before any doctrinal label is applied.

The framework also states plainly when it should be abandoned. If properly designed studies show that IEIC adds no explanatory power for operational-compliance depth once firm size, capital access, and reliably measured expected return are controlled (the P2 falsification), then theological role-construction is epiphenomenal to economics for this phenomenon, and the TOIF fails as an explanatory framework whatever descriptive appeal it keeps. The claim is incremental and carries its own disconfirming test.

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4.4 Implications

Three research streams follow. IEIC requires scale development with identity- and disposition-anchored items, validated against the compliance outcome, among the constructs, and against the non-theological comparators (Table 3), and tested across Malaysian, Indonesian, and Gulf samples. The compliance outcome equally requires development: P2, P3, and P6 presuppose an integrity-audit instrument including the unannounced component the endogeneity guard demands. Consumer-side willingness-to-pay and trust experiments are needed for P1 and P5, and longitudinal case studies of firms moving through a ratcheted tier system would test the dynamic version of P6 and the *Mashaqqah*/*Tasāhul* discriminator.

Policy implications follow conditionally, and they belong to distinct institutions. For JAKIM and the State Islamic Religious Councils, whose remit is halal certification: dual labelling distinguishing a certified product from a certified retail environment would close the ambiguity space that invites *Tadlīs*, subject to compatibility with certification and logo rules. For the Department of Standards Malaysia and accredited certification bodies: *Maqāṣid*-grounded rather than purely procedural training for auditors and Halal Executives, since surveillance without internalisation displaces the integrity gap rather than closing it. For the HDC, with state religious authorities and consumer-protection regulators: the tiered model should clear *Sharīʿah* and legal review, then be piloted under appropriate federal–state arrangements as a ratcheted scheme with point-of-sale disclosure, measured on SME participation and higher-tier audit pass rates, with a subsidy arm separating constraint from preference.

4.5 Limitations

Seven limitations bound the contribution. The paper is theory-building: propositions await testing, constructs lack validated instruments, and the common-method risks noted in Section 3.5 remain unresolved until data exist. The evidence for low uptake is indirect, from implementation reviews rather than registry or audit data. The doctrinal mapping is preliminary, selective, and not yet expert-validated. The model crosses leadership, firm, and consumer levels, and its aggregation claims rest on upper-echelons reasoning that fieldwork must bear out. The predictor presupposes Muslim decision makers holding halal authority, narrowing its reach in non-Muslim-owned retail. The framework is calibrated for a Muslim-majority regulatory context and for the standard as distinct from certification schemes, an ambiguity field research must manage. And the doctrines are read within a Sunni horizon, chiefly Maliki, Hanbali, and Shafi'i; the policy proposals, tiered certification above all, are conditional on *Sharīʿah*, legal, and feasibility validation that has not yet occurred.

5. CONCLUSION

The gap between MS 2400-3:2019 recognition and operational implementation among mixed-assortment Malaysian retailers may not be fully explained by cost-benefit calculation; this article has argued the case for that proposal without claiming to have demonstrated it. For a consumer segment whose size is an empirical question, the halal premise is an extension of religious trust, and the retailer who advertises halal status has, on the framework's construction, accepted a fiduciary role under *Sharīʿah* that non-theological lenses leave unexamined.

The TOIF proposes that missing layer. It organises the doctrines into a three-tier architecture, specifies four custodian obligation domains, offers a preliminary mapping of selected requirements onto source

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doctrines, and states six propositions, with P4's discriminant sub-tests, inside a multilevel nomological network. It meets the strongest counterargument, SME *Mashaqqah*, through *taysīr* and a conditionally specified tiered model rather than dilution. The claim is bounded and testable: theological role-construction is proposed to explain implementation variance that economics leaves unexplained, and the framework states the condition under which it must be withdrawn. Three prerequisites precede any policy application: expert validation of the mapping, validated IEIC and audit instruments, and *Sharīʿah* and legal review of tiering. The next step is empirical: the IEIC scale, the consumer experiments, the longitudinal traceability cases, and the tiered-certification pilot can together establish whether reframing the standard as theological custodianship, alongside its economics, helps close the implementation gap.

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CONFLICT OF INTEREST STATEMENT

The authors declare no conflict of interest.

AUTHORS' CONTRIBUTIONS

Author 1: Conceptualisation, methodology, formal analysis, and writing – original draft;

Author 2: Supervision, validation, and writing – review and editing;

Author 3: Conceptualisation, validation, and writing – review and editing.

DECLARATION OF GENERATIVE AI IN WRITING PROCESS

During the preparation of this work, the authors used a generative AI assistant in order to support structural revision, language editing, and AI-assisted retrieval of peer-reviewed literature through academic databases. After using this tool/service, the authors reviewed and edited the content as needed and take full responsibility for the content of the publication. All conceptual claims, jurisprudential interpretations, and references were reviewed and verified by the authors.

DATA AVAILABILITY

Data sharing is not applicable to this article as no new datasets were generated or analysed during the current study; this is a conceptual, theory-synthesis article.

ETHICS STATEMENT

The authors declare that this research did not involve human or animal subjects. This article is a conceptual, theory-synthesis study based entirely on published literature and documentary sources.

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