

Developing a Model for Promoting the Circular Economy in the Country's Manufacturing Industries from an Islamic Economics Perspective

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ABSTRACT

The present study was conducted with the aim of developing a model for promoting the circular economy in the country's manufacturing industries from an Islamic economics perspective. In terms of purpose, this study is applied; in terms of approach, it is developmental-exploratory; and in terms of research type, it is qualitative. The study population consisted of a group of experts, including university faculty members, senior managers of manufacturing industries, and experienced economic consultants. Using theoretical sampling, individuals were selected from among these experts as study participants and interviewed. The selection of experts and the interviewing process continued until theoretical saturation was reached, after which data collection was terminated. Ultimately, 12 experts were interviewed. The approach adopted for analyzing the interviews was thematic analysis. The findings ultimately resulted in the development of a model for promoting the circular economy in the country's manufacturing industries from an Islamic economics perspective, comprising six global themes and 21 organizing themes. According to the resulting model, organizational and environmental factors, as the primary drivers, influence the strategic factors required for realizing the circular economy. These strategic factors, in turn, facilitate the realization of the circular economy, ultimately generating a set of organizational and societal outcomes.

Keywords: Circular Economy, Manufacturing Industries, Thematic Analysis

Introduction

The growing pressure on natural resources, the intensification of environmental degradation, and the economic costs associated with conventional production and consumption systems have increasingly challenged the sustainability of the dominant linear economic model. The traditional "take-make-dispose" logic relies on continuous extraction of natural resources, transformation of these resources into products, and disposal of materials after relatively short periods of use. Such a model generates resource depletion, waste accumulation, environmental externalities, and growing vulnerability to fluctuations in material and energy supply. Accordingly, the circular economy has emerged as an alternative economic and managerial paradigm aimed at maintaining the value of products, components, and materials for as long as possible while reducing waste generation and dependence on virgin resources. The conceptual distinction between linear and circular development models has therefore



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become central to contemporary sustainability research, particularly in relation to industrial production and economic growth (1). The expansion of circular economy thinking also reflects a broader international movement toward sustainable development in which economic competitiveness is increasingly expected to coexist with environmental protection and social welfare (2).

The circular economy extends beyond recycling as an end-of-pipe environmental activity. It involves a systemic transformation in the manner in which products are designed, manufactured, distributed, consumed, recovered, reused, repaired, remanufactured, and ultimately reintegrated into production systems. Consequently, its implementation requires changes in industrial structures, business models, supply chains, organizational capabilities, technological systems, and institutional arrangements. Circular economy supply chains, in particular, require organizations to replace fragmented resource flows with more integrated systems capable of recovering value across multiple stages of the product life cycle. Recent scholarship has therefore emphasized the close relationship between circular economy principles and sustainable supply chain management and has identified this relationship as an important field for both managerial research and organizational practice (3). Similarly, circular business models have received increasing attention because they provide firms with mechanisms through which environmental objectives can be translated into value creation, value delivery, and value capture strategies (4). The transition to such models is especially significant for manufacturing industries, where material flows, energy consumption, product design, waste generation, and opportunities for reuse or remanufacturing are particularly substantial.

Manufacturing firms occupy a pivotal position in the circular economy because many of the most consequential decisions regarding resource consumption and product life cycles are made during design and production. Decisions concerning material selection, product durability, repairability, modularity, recyclability, production efficiency, and waste management can substantially determine whether resources remain within economic cycles or are rapidly converted into waste. Research on circular value stream mapping illustrates the growing managerial interest in evaluating production processes from a circularity perspective and in identifying opportunities for reducing resource losses throughout manufacturing operations (5). Likewise, remanufacturing has been examined as a major pathway for extending product and component life, reducing the need for virgin inputs, and supporting wider economic transition toward circularity (6). In specific industrial contexts, including steel manufacturing, circular economy principles have also been increasingly discussed as mechanisms for improving resource efficiency and reducing environmental burdens associated with production (7). These developments demonstrate that the circular economy should be viewed not merely as an environmental initiative but as a strategic transformation of industrial management.

At the organizational level, successful circular transformation depends on the capacity of firms to develop appropriate managerial, technical, entrepreneurial, and strategic capabilities. Organizations may recognize the theoretical importance of circularity while nevertheless lacking the capabilities required to implement circular practices effectively. Recent research has highlighted the importance of circular economy entrepreneurship in building technical capabilities and improving circular economy performance (8). The interaction between entrepreneurial orientation and technical capability is particularly important in dynamic environments where firms must continuously adapt their production systems and resource-management practices. Supply-chain relationships represent another critical dimension because opportunistic behavior or weak collaboration among partners can undermine circular performance, whereas appropriate entrepreneurial and technical capabilities can strengthen the

effectiveness of collaborative arrangements (9). Furthermore, circular economy practices have been linked to sustainable organizational performance, particularly when firms possess entrepreneurial capacities that enable them to recognize and exploit opportunities arising from circular transformation (10). These perspectives indicate that the transition to circularity requires not only technological change but also managerial commitment, organizational learning, collaboration, and strategic reorientation.

Organizational resilience and responsible innovation provide additional conceptual foundations for understanding the managerial significance of circular economy adoption. Circularity can create new pathways through which organizations simultaneously pursue sustainability objectives and develop adaptive capacity in response to environmental, technological, and market uncertainties. Recent studies have therefore examined the interconnected roles of responsible innovation, circular economy practices, organizational resilience, and sustainability performance (11). Similarly, circular business models have been presented as developmental mechanisms capable of facilitating the transition of knowledge-based companies toward circular economic systems (12). Entrepreneurial firms and start-ups in emerging economies may also contribute to this transition by adopting business models centered on reuse, resource efficiency, product-life extension, sharing, and alternative forms of value creation (13). More recent bibliometric and thematic research further demonstrates that entrepreneurship has become an increasingly important stream within circular economy scholarship, indicating that circular transition is inseparable from innovation, opportunity recognition, and organizational transformation (14).

Technological development has further expanded the practical possibilities for implementing circular economy principles. Digital technologies can improve traceability, information sharing, resource monitoring, predictive maintenance, reverse logistics, and the coordination of materials across complex industrial networks. Internet of Things technologies, for example, can facilitate the collection and exchange of real-time information required for monitoring resources and supporting circular systems in technologically advanced environments (15). Digital platforms can similarly support circular value creation by connecting consumers, producers, resellers, service providers, and recovery networks and by facilitating diversified circular business models, as demonstrated in research concerning preowned electronics markets (16). Financial technologies have also been discussed in relation to circular economy practices and sustainability performance because innovative financial mechanisms can potentially support investment, transactions, and resource allocation within circular systems (17). In addition, emerging conceptual work has begun to examine how artificial intelligence and human resource management can be integrated to support organizational transition toward circularity, emphasizing the importance of workforce capabilities alongside technological transformation (18).

Despite the strategic opportunities associated with circularity, its implementation remains highly context dependent and is often constrained by institutional, organizational, technological, economic, and supply-chain barriers. Research conducted in manufacturing settings has specifically emphasized the need to identify obstacles that prevent industries from adopting circular economy practices (19). The simultaneous implementation of circular economy principles and Industry 4.0 technologies may create additional challenges for supply-chain management because organizations must coordinate technological readiness, investment priorities, organizational competencies, data systems, and interorganizational collaboration (20). Circular transition also requires attention to sector-specific waste streams. For example, construction waste management research has increasingly sought to integrate circular economy principles into systematic decision-making frameworks to improve resource recovery and reduce waste-related environmental burdens (21). Similarly, research on fashion and apparel has demonstrated

the relevance of circular economy discourse for industries characterized by intensive material consumption, short product life cycles, and substantial post-consumption waste (22).

Waste management and consumer behavior also illustrate that circular economy implementation cannot be confined to the internal boundaries of manufacturing firms. The effectiveness of circular systems depends on the behavior of consumers, the availability of collection and recovery infrastructures, and the capacity of organizations to recapture materials after product use (23). Socio-cultural dimensions are therefore important determinants of the acceptance and effectiveness of circular economy initiatives, particularly because behavioral norms, consumption patterns, public expectations, and attitudes toward reuse and waste can either facilitate or obstruct transition toward sustainable development (24). At the macroeconomic level, circular economy development is also associated with broader questions of inequality, resource accessibility, and the distribution of the benefits and costs of sustainability transitions. Research concerning European economies, for example, has explored relationships between income inequality and circular material use, emphasizing that economic and social conditions can shape circular economy development (25). Thus, circularity should be understood as a multi-level transformation involving firms, consumers, industries, public institutions, and society.

The role of government and institutional governance becomes particularly important in this context. Circular economy transition often requires regulatory frameworks, incentives, standards, infrastructure, coordinated industrial policies, and mechanisms for collaboration between public and private actors. Differences between developed and developing countries also affect the pathways through which circular systems are established because technological capacity, industrial structure, institutional quality, investment resources, and environmental priorities vary considerably across economies (26). Studies of industrialized Asian countries have similarly illustrated the potential of the circular economy to reduce the ecological costs associated with economic growth, highlighting the relevance of policy coordination and industrial transformation (27). These international experiences indicate that successful circular economy development requires sensitivity to national economic structures rather than simple replication of models developed in other countries.

Within Iran, growing academic and professional attention has been directed toward the applicability of circular economy principles across manufacturing and service sectors. Iranian studies have addressed barriers to circularity in manufacturing (19), circular practices in industries such as steel (7) and fashion and apparel (22), and the roles of consumer behavior and waste management in circular transition (23). Other research has highlighted the socio-cultural determinants of successful circular economy development (24), while studies of entrepreneurial ecotourism have examined the relationship between circular economy concepts and environmentally oriented entrepreneurship (28). Collectively, these studies indicate a developing national discourse surrounding circularity; however, they also suggest that circular economy implementation in Iran requires a framework capable of reflecting the country's particular institutional, cultural, economic, and normative characteristics.

One potentially important characteristic of this context is the role of Islamic economics as a normative and institutional framework. Islamic economics is not limited to financial transactions but encompasses broader principles regarding economic behavior, resource utilization, justice, social responsibility, moderation, avoidance of waste, stewardship, and the relationship between material prosperity and collective welfare. Comparative discussions of Islamic and capitalist economic philosophies have highlighted the distinctive normative foundations that shape the objectives and rules of Islamic economic thought (29). From this perspective, economic activity is not evaluated exclusively through profitability or utility maximization but is also assessed according to ethical

obligations and the consequences of economic behavior for individuals, society, and resources. Such principles can provide a potentially important conceptual basis for circular economy development because circularity similarly seeks to reduce wasteful resource use, preserve value, and improve long-term sustainability.

The relationship between Islamic economic principles and circular economy thinking has received increasing scholarly attention. An Islamic perspective on the circular economy highlights conceptual affinities between circular resource use and religious principles concerning moderation, responsible consumption, avoidance of waste, and stewardship of resources (30). Within the Iranian intellectual context, arguments have also been advanced that the resistance economy framework may encompass principles that extend beyond conventional circular economy models and provide a broader system for economic resilience, resource efficiency, and responsible production (31). At the institutional level, scholarship on the design of Islamic economic systems, including Islamic capital-market structures, has emphasized the importance of developing economic institutions in accordance with the underlying principles, elements, and normative logic of Islamic economics rather than merely adapting conventional structures superficially (32). These arguments suggest that a circular economy model developed for the Iranian manufacturing context may benefit from integrating circular management practices with indigenous Islamic economic values and institutional principles.

Such integration is particularly relevant to concepts of wastefulness and the responsible use of resources. Circular economy practices encourage firms to minimize waste, extend product lifetimes, recover materials, and redesign production processes so that economic value is retained for longer periods. Islamic economic teachings similarly place normative restrictions on excessive and wasteful consumption and emphasize responsible utilization of resources. Therefore, integrating the two perspectives can potentially strengthen the ethical legitimacy of circular economy practices among managers and organizations while also connecting environmental sustainability to culturally embedded economic values. This integration may be especially consequential in manufacturing industries because senior managers, organizational cultures, corporate objectives, and social responsibility commitments strongly influence decisions concerning material use, production methods, product design, recycling, and long-term investment.

Nevertheless, circular economy promotion cannot depend solely on normative compatibility. A functioning transition requires concrete strategic mechanisms capable of translating principles into organizational practice. These mechanisms may include managerial education, collaboration between government and industry, integration of recycling systems with product design, development of networks involving universities and research institutions, benchmarking of leading international experiences, and the establishment of organizational cultures supportive of circularity. The growing literature on technical capabilities (8), supply-chain collaboration (9), sustainable performance (10), technological enablement (15), digital value creation (16), and responsible innovation (11) demonstrates that circular economy performance emerges from the interaction of multiple organizational and environmental mechanisms rather than from a single managerial intervention.

Furthermore, circular transition can generate outcomes at both organizational and societal levels. For firms, improved resource efficiency and circular business practices may contribute to cost reduction, new value-creation opportunities, enhanced competitiveness, stronger resilience, and improved sustainability performance. For society, reduced waste, environmental improvement, more efficient resource utilization, new employment opportunities, and the development of circular industries can contribute to wider sustainable development. Research on entrepreneurship, remanufacturing, circular business models, and industrial sustainability illustrates the economic

potential associated with circular transformation (6, 12, 13). At the same time, the ecological and social dimensions of circularity remain critical, particularly in developing economies that must reconcile economic growth with resource constraints and environmental pressures (26, 27). Accordingly, the circular economy should be approached as an integrated managerial, economic, environmental, and social system rather than as an isolated waste-management strategy.

Despite the expansion of circular economy research, an important gap remains in relation to integrated models that explain how circular economy principles can be promoted within manufacturing industries while simultaneously incorporating organizational factors, environmental drivers, strategic mechanisms, societal outcomes, and the normative principles of Islamic economics. Existing studies have typically concentrated on specific dimensions such as technical capability (8), entrepreneurship (14), digital technologies (15, 17), supply-chain challenges (20), circular business models (4), waste management (21, 23), socio-cultural factors (24), or Islamic economic principles (29, 30). Although these streams provide valuable insights, a comprehensive framework explaining how such factors interact in the context of the country's manufacturing industries remains underdeveloped. Addressing this gap requires an exploratory approach capable of capturing expert knowledge regarding the organizational, institutional, cultural, strategic, and Islamic-economic dimensions of circular economy promotion.

Therefore, the present study aimed to develop a model for promoting the circular economy in the country's manufacturing industries from an Islamic economics perspective.

Methods and Materials

In terms of purpose, this study is applied; in terms of approach, it is developmental-exploratory; and in terms of research type, it is qualitative. Further details regarding the methodological dimensions of the study are presented below.

In this study, a group of experts comprising university faculty members, senior managers of manufacturing industries, and experienced economic consultants were considered as the study population. The criteria used to determine expert eligibility included the following:

- Familiarity with the field of Islamic economics
- Familiarity with the field of circular economy
- Familiarity with the processes of the country's manufacturing industries
- Experience in senior management positions within manufacturing industries
- Possession of at least a master's degree

Furthermore, theoretical sampling was employed in this study. Under this sampling approach, the sample size is determined by the point at which theoretical saturation is achieved. The sampling process continued until theoretical saturation was reached, resulting in a total of 12 interviews.

Since thematic analysis was employed in this study, the primary data collection instrument consisted of in-depth, semi-structured interviews with the study experts. At this stage, the credibility of the data obtained from the interviews was assessed through member checking. Specifically, the codes extracted from each interview were presented to the corresponding interviewee, and their confirmation was obtained.

In this study, thematic analysis, specifically the Attride-Stirling method, was employed to analyze the interviews and develop the conceptual model of the research. Attride-Stirling's proposed method is one of the commonly used

coding approaches in thematic analysis. This method is based on the construction of thematic networks and has been applied in various studies. A thematic network consists of three categories of codes and concepts: basic themes, organizing themes, and global themes.

Findings and Results

This stage of the analysis was devoted to identifying and extracting basic themes from the interview content. Accordingly, after each interview was conducted, the researcher reviewed it several times and extracted and coded the themes embedded in the interview text. Across the 12 interviews, a total of 142 codes were extracted. Following their review, comparison, and consolidation, including the merging of similar items, 47 basic themes were identified, as presented in Table 1. It should be noted that the codes accompanying the themes consist of a Latin letter and a number. The Latin letter, in alphabetical order, represents the interviewee, while the number following the letter indicates the number of the basic theme extracted from that particular interview.

Table 1. Identification of Basic Themes

Basic Themes	Codes
The concept of wastefulness (<i>isrāf</i>) should be seriously regarded as a negative value in the country's manufacturing industries.	A1, B4, E5, F5, G6
The realization of a circular economy can reduce the consumption of production resources in the country.	A2, B9, G5
The greater the pressure exerted by social institutions on manufacturing industries, the more likely these industries are to move toward meeting circular economy requirements.	B1, F8, L1
Collaboration between the country's manufacturing industries and governmental institutions can contribute to the more rapid promotion of the circular economy.	A3, E6, I7
Senior managers in the country's industries should be trained in the sustainable use of production resources.	A4, F2
The realization of a circular economy will increase labor demand in the country's recycling industries.	A5, E4
Based on systems thinking, promoting the circular economy from an Islamic economics perspective requires systematic collaboration among companies, universities, and religious research institutes.	G10, J1, L8
Despite having theoretical knowledge of the circular economy, some managers do not know how to operationalize and implement it.	A6, I4
The extent of companies' commitment to social responsibility influences their willingness to move toward a circular economy.	B2, D8
Islam contains teachings that are related to the indicators and dimensions of the circular economy.	C1, F9, G4, H4
Squandering (<i>tabdhīr</i>) in the use of production resources can undermine the circular economy.	A7, D7, G3
The realization of a circular economy can reduce raw material costs in the country's manufacturing industries.	C8, K1
The realization of a circular economy can contribute to protecting the country's environment.	A8, E10
The country's production resources are limited and valuable, and their proper utilization is essential.	B3, J2, L3
A careful examination of the pathways through which the circular economy has been promoted and institutionalized in leading countries can provide highly valuable guidance.	A9, C11
Product design is highly important for product durability and longevity, as well as for conserving resources.	A10, G2, H9
Implementing strategies that conflict with an organization's culture is extremely difficult.	B5, F4, I6
Companies seeking to fulfill their social responsibilities are generally more attentive to issues such as waste reduction, optimal use of national resources, and recycling.	B6, F6
The realization of a circular economy can reduce production costs and, consequently, lower product prices and increase customer satisfaction.	A11
The realization of a circular economy can increase the satisfaction of shareholders in manufacturing companies.	A13, C6, E3
In improvement projects, the commitment and follow-up of senior managers are invariably decisive.	D11, E2
Some requirements regarding waste reduction and the optimal use of resources by manufacturing industries exist in the country, but they are insufficient.	B7, E13
In general, one of the overarching objectives of the circular economy is to contribute to environmental protection and the proper use of natural resources.	D1, F3
It is essential for organizations responsible for recycling in the country to maintain systematic relationships with product design units in manufacturing industries.	C3, F10, L2
Manufacturing companies that have established long-term development objectives generally seek to promote circular economy principles within their production processes.	G8, H1

The government plays a highly important and decisive role in promoting the circular economy.	A14, D4, K2
Manufacturing industries should seek to strengthen an organizational culture that is aligned with circular economy requirements.	B11, D6
Moving the country's manufacturing industries toward the full realization of a circular economy will result in a major transformation in the consumption of production resources at the national level.	F1, J3, L6
If a manufacturing company seeks long-term development and improved profitability, it must also move toward a circular economy.	E1, G9
Senior managers' commitment to the circular economy can provide direction and inspiration for employees and subordinate organizational units.	A12, C9, H3
Recycling end-of-life products and reusing them in the production processes of different industries can generate substantial savings.	B8, L5
Increasing the lifespan of manufactured products in line with circular economy principles can enhance customer satisfaction.	C2, G7
The overall goals of manufacturing companies determine the direction of their actions and strategies.	B10, F11
Islamic concepts and teachings relevant to the circular economy should be identified and promoted among managers of the country's manufacturing industries.	F12, H8
Progress toward and realization of the circular economy can introduce new occupational categories into the country's industries.	C5, F13, I5
Reducing waste generated by our manufacturing industries benefits the national economy.	D9, I2, L7
The concept of sustainable design has been largely neglected in the country's manufacturing industries.	C4, H6, E11
In some cases, higher-level regulatory requirements are necessary to move industries toward new paradigms.	A15, C14, F14, K4
Realization of the circular economy requires the integration of recycling knowledge and product design expertise.	E8, G11, H2
The government can establish joint working groups with manufacturing industries to promote the circular economy.	D2, E9, K6
The prevailing organizational culture in manufacturing industries can either facilitate or inhibit the circular economy.	A16, C15, G1
Appropriate benchmarking can prevent a considerable amount of trial and error.	A17, E14, F16, I1, J5, J4
Many senior managers of manufacturing companies are unaware of the necessity and importance of the circular economy.	A18, C13, E12, G13, K5
It is well established that social pressures can function as drivers and levers of industrial change.	B12, C16, D5, J6, E13
Moving toward and realizing a circular economy can generate greater societal approval of manufacturing industries.	B13, C12, E7, F7, H5
The realization of a circular economy can increase the profitability of manufacturing industries.	B14, C7, D10, F17, G12, I3, J7, K3
Industrial problems should be addressed and resolved within universities and research institutes.	B15, C10, D3, F15, H7

At the next stage, the identified basic themes were examined in depth, and their similarities and differences were assessed in order to develop broader categories referred to as **organizing themes**. Basic themes that were conceptually similar and aligned with one another were grouped into these broader categories. This process resulted in the identification of 21 organizing themes, as presented in Table 2.

Table 2. Identification of Organizing Themes

Basic Themes	Organizing Themes	No.
The country's production resources are limited and valuable, and their proper utilization is essential.	Sustainable use of the country's production resources and waste reduction	1
Reducing waste generated by our manufacturing industries benefits the national economy.		
Senior managers in the country's industries should be trained in the sustainable use of production resources.	Commitment of senior managers in manufacturing industries to realizing the circular economy	2
In improvement projects, the commitment and follow-up of senior managers are invariably decisive.		
Senior managers' commitment to the circular economy can provide direction and inspiration for employees and subordinate organizational units.	Promotion and valorization of Islamic teachings related to the circular economy in the country's manufacturing industries	3
Islam contains teachings that are related to the indicators and dimensions of the circular economy.		

Islamic concepts and teachings relevant to the circular economy should be identified and promoted among managers of the country's manufacturing industries.		
The government plays a highly important and decisive role in promoting the circular economy.	Establishment and enhancement of joint government–private sector working groups for realizing the circular economy	4
The government can establish joint working groups with manufacturing industries to promote the circular economy.		
Collaboration between the country's manufacturing industries and governmental institutions can contribute to the more rapid promotion of the circular economy.		
Appropriate benchmarking can prevent a considerable amount of trial and error.	Studying and benchmarking leading global economies in the field of circular economy	5
A careful examination of the pathways through which the circular economy has been promoted and institutionalized in leading countries can provide highly valuable guidance.		
Progress toward and realization of the circular economy can introduce new occupational categories into the country's industries.	Creation of new employment opportunities	6
The realization of a circular economy will increase labor demand in the country's recycling industries.		
Moving toward and realizing a circular economy can generate greater societal approval of manufacturing industries.	Increased satisfaction among manufacturing-industry stakeholders	7
The realization of a circular economy can increase the satisfaction of shareholders in manufacturing companies.		
Manufacturing companies that have established long-term development objectives generally seek to promote circular economy principles within their production processes.	Alignment of manufacturing companies' overarching goals with the circular economy	8
If a manufacturing company seeks long-term development and improved profitability, it must also move toward a circular economy.		
The overall goals of manufacturing companies determine the direction of their actions and strategies.		
Based on systems thinking, promoting the circular economy from an Islamic economics perspective requires systematic collaboration among companies, universities, and religious research institutes.	Establishment of collaborative networks among manufacturing industries, universities, and religious research institutes to realize the circular economy	9
Industrial problems should be addressed and resolved within universities and research institutes.		
Product design is highly important for product durability and longevity, as well as for conserving resources.	Sustainable design and increased product longevity in the country's manufacturing industries	10
The concept of sustainable design has been largely neglected in the country's manufacturing industries.		
The concept of wastefulness (<i>isrāf</i>) should be seriously regarded as a negative value in the country's manufacturing industries.	Promotion of a culture opposing wastefulness (<i>isrāf</i>) and squandering (<i>tabdhīr</i>) in the country's manufacturing industries	11
Squandering (<i>tabdhīr</i>) in the use of production resources can undermine the circular economy.		
The prevailing organizational culture in manufacturing industries can either facilitate or inhibit the circular economy.	Organizational culture supportive of the circular economy	12
Manufacturing industries should seek to strengthen an organizational culture that is aligned with circular economy requirements.		
Implementing strategies that conflict with an organization's culture is extremely difficult.		
Many senior managers of manufacturing companies are unaware of the necessity and importance of the circular economy.	Provision of educational and skills-development programs for senior and middle managers of manufacturing industries regarding the rationale for and implementation of the circular economy	13
Despite having theoretical knowledge of the circular economy, some managers do not know how to operationalize and implement it.		
In some cases, higher-level regulatory requirements are necessary to move industries toward new paradigms.	Higher-level regulatory requirements governing manufacturing industries with respect to the circular economy	14

Some requirements regarding waste reduction and the optimal use of resources by manufacturing industries exist in the country, but they are insufficient.		
The realization of a circular economy can reduce the consumption of production resources in the country.	Economic savings at the national scale	15
Recycling end-of-life products and reusing them in the production processes of different industries can generate substantial savings.		
Moving the country's manufacturing industries toward the full realization of a circular economy will result in a major transformation in the consumption of production resources at the national level.		
The realization of a circular economy can reduce raw material costs in the country's manufacturing industries.	Cost reduction and increased profitability in manufacturing industries	16
The realization of a circular economy can increase the profitability of manufacturing industries.		
Companies seeking to fulfill their social responsibilities are generally more attentive to issues such as waste reduction, optimal use of national resources, and recycling.	Commitment of manufacturing companies to social responsibility	17
The extent of companies' commitment to social responsibility influences their willingness to move toward a circular economy.		
It is essential for organizations responsible for recycling in the country to maintain systematic relationships with product design units in manufacturing industries.	Integration of the national recycling system and product design in manufacturing industries to realize the circular economy	18
Realization of the circular economy requires the integration of recycling knowledge and product design expertise.		
The greater the pressure exerted by social institutions on manufacturing industries, the more likely these industries are to move toward meeting circular economy requirements.	Social pressures toward realization of the circular economy	19
It is well established that social pressures can function as drivers and levers of industrial change.		
The realization of a circular economy can contribute to protecting the country's environment.	Improvement of the country's environmental conditions	20
In general, one of the overarching objectives of the circular economy is to contribute to environmental protection and the proper use of natural resources.		
Increasing the lifespan of manufactured products in line with circular economy principles can enhance customer satisfaction.	Increased customer satisfaction in manufacturing industries	21
The realization of a circular economy can reduce production costs and, consequently, lower product prices and increase customer satisfaction.		

At the next stage, the identified organizing themes were examined in depth, and their similarities and differences were assessed to develop broader categories referred to as **global themes**, as presented in Table 3.

Table 3. Identification of Global Themes

Global Themes	Organizing Themes
Strategic factors for promoting the circular economy	Promotion of a culture opposing wastefulness (<i>isrāf</i>) and squandering (<i>tabdhīr</i>) in the country's manufacturing industries
	Establishment and enhancement of joint government–private sector working groups for realizing the circular economy
	Integration of the national recycling system and product design in manufacturing industries to realize the circular economy
	Promotion and valorization of Islamic teachings related to the circular economy in the country's manufacturing industries
	Establishment of collaborative networks among manufacturing industries, universities, and religious research institutes to realize the circular economy
	Provision of educational and skills-development programs for senior and middle managers of manufacturing industries regarding the rationale for and implementation of the circular economy
Organizational outcomes	Studying and benchmarking leading global economies in the field of circular economy
	Cost reduction and increased profitability in manufacturing industries
	Increased satisfaction among manufacturing-industry stakeholders

	Increased customer satisfaction in manufacturing industries
Realization of the circular economy	Sustainable design and increased product longevity in the country's manufacturing industries
	Sustainable use of the country's production resources and waste reduction
Environmental factors	Higher-level regulatory requirements governing manufacturing industries with respect to the circular economy
	Social pressures toward realization of the circular economy
Organizational factors	Commitment of senior managers in manufacturing industries to realizing the circular economy
	Organizational culture supportive of the circular economy
	Alignment of manufacturing companies' overarching goals with the circular economy
	Commitment of manufacturing companies to social responsibility
Societal outcomes	Improvement of the country's environmental conditions
	Creation of new employment opportunities
	Economic savings at the national scale

Based on the procedures undertaken throughout the different stages of thematic analysis, as well as the researcher's intuitive understanding of the organizing and global themes and their respective roles in promoting the circular economy in the country's manufacturing industries from an Islamic economics perspective, the conceptual model of the study was developed as illustrated in Figure 1.

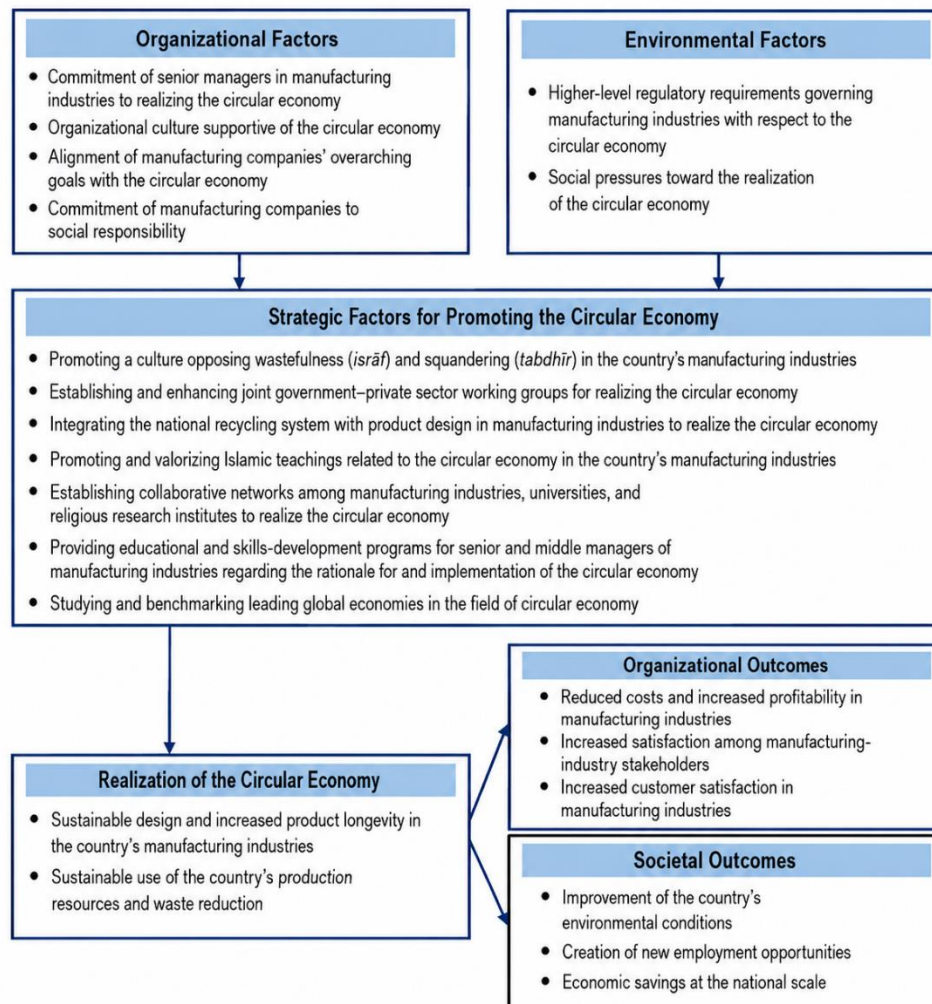


Figure 1. Conceptual Model of the Study

Discussion and Conclusion

The present study sought to develop a model for promoting the circular economy in the country's manufacturing industries from an Islamic economics perspective. The thematic analysis resulted in the identification of six global themes and 21 organizing themes, which together explain the process through which circular economy principles can be promoted and institutionalized in manufacturing industries. The six global themes comprised organizational factors, environmental factors, strategic factors for promoting the circular economy, realization of the circular economy, organizational outcomes, and societal outcomes. The proposed model indicates that organizational and environmental factors function as antecedent conditions that shape the strategic mechanisms required for circular economy promotion. These strategic mechanisms, in turn, facilitate the realization of circularity through sustainable product design, increased product longevity, sustainable resource use, and waste reduction. Finally, the realization of the circular economy generates both organizational and societal consequences. This systemic configuration supports the broader literature that views the circular economy not simply as a waste-management mechanism but as an integrated transformation involving organizational capabilities, production systems, business models, institutional arrangements, supply chains, and sustainability outcomes (2). The findings are also consistent with research emphasizing the interconnectedness of circular economy practices and sustainable supply chain management and the need to understand circularity as a system of interdependent organizational and interorganizational processes (3).

One of the major findings was that organizational factors constitute an important driver of circular economy promotion. Four organizing themes were located within this dimension: senior management commitment to realizing the circular economy, an organizational culture supportive of circularity, alignment of manufacturing companies' overarching objectives with circular economy principles, and corporate commitment to social responsibility. These results suggest that circular economy transformation cannot occur solely through technical modifications to production processes. Rather, it requires strategic commitment at the highest organizational level and the incorporation of circularity into organizational values, priorities, and long-term objectives. Senior managers determine resource allocation, investment priorities, organizational policies, and the direction of strategic change; therefore, their commitment can legitimize circular initiatives and motivate lower organizational levels to adopt new practices. This interpretation is consistent with evidence showing that circular economy performance depends on the development of technical and organizational capabilities and on managerial willingness to support entrepreneurial and innovative approaches to circularity (8). Likewise, research linking circular economy practices with sustainable performance indicates that organizational commitment and entrepreneurial orientation strengthen firms' capacity to transform circular principles into measurable performance outcomes (10). The emphasis on organizational culture and strategic alignment is also compatible with studies showing that responsible innovation, circular practices, and organizational resilience operate through mutually reinforcing organizational pathways (11).

The identification of corporate social responsibility as an organizational driver is particularly important because the circular economy simultaneously addresses economic, environmental, and social responsibilities. Companies that define their role narrowly in terms of short-term profitability may have weaker incentives to invest in resource recovery, waste reduction, extended product life, or environmentally responsible design. By contrast, organizations that perceive responsibility toward stakeholders and society as part of their strategic mandate are more likely to accept the longer-term logic of circularity. This interpretation is consistent with studies showing that circular business

models can function as mechanisms through which organizations reconcile economic value creation with environmental and social objectives (12). Research on entrepreneurship in the circular economy similarly indicates that circular entrepreneurship increasingly incorporates sustainability-oriented opportunity recognition and value creation rather than relying exclusively on conventional profit-maximization logic (14). The finding also corresponds with evidence from emerging economies demonstrating that start-ups can contribute to circular transitions by redesigning how economic, environmental, and social value is generated through new business models (13).

The second major antecedent identified in the model was environmental factors, consisting of higher-level regulatory requirements governing manufacturing industries and social pressures toward circular economy realization. The results indicate that organizations do not pursue circularity in isolation from their institutional environment. Regulatory mandates, standards, governmental policies, public expectations, and pressures from social institutions can accelerate organizational movement toward circular practices. This is particularly relevant in contexts where the economic benefits of circularity may initially appear uncertain or where firms face high transition costs. Institutional pressure can reduce ambiguity, establish minimum standards, and create incentives for investment in new production and recycling systems. This finding is consistent with international research emphasizing that developed and developing countries face different institutional conditions in establishing circular economies and that governmental and policy coordination plays an essential role in shaping transition pathways (26). Similarly, analyses of Asian industrial economies have shown that circular economy policies can contribute to reducing the ecological costs of industrial growth when circularity is supported by broader economic and regulatory structures (27). The finding concerning social pressure is also aligned with Iranian research indicating that socio-cultural conditions influence the success of circular economy initiatives and that social values and collective expectations can either facilitate or obstruct progress toward sustainable development (24).

A central contribution of the study was the identification of seven strategic factors through which organizational and environmental drivers can be translated into actual circular economy practices. The first of these was promoting a culture opposed to *isrāf* and *tabdhīr*, or wastefulness and squandering, within manufacturing industries. The second was establishing and strengthening joint government–private sector working groups. The remaining strategies included integrating the national recycling system with product design, promoting Islamic teachings related to circularity, establishing collaborative networks among manufacturing industries, universities, and religious research institutes, providing educational and skills-development programs for senior and middle managers, and studying and benchmarking leading global economies in circular economy development. Collectively, these findings demonstrate that circular transition requires a combination of cultural, institutional, educational, technological, and interorganizational interventions. Such multidimensionality corresponds with previous work demonstrating that barriers to circular economy implementation in manufacturing are rarely confined to one domain and instead include managerial, structural, technological, economic, and institutional impediments (19). More recent research on the combined implementation of circular economy principles and Industry 4.0 has similarly highlighted complex challenges associated with technological readiness, organizational capability, supply-chain coordination, and managerial structures (20).

The emphasis on *isrāf* and *tabdhīr* and on the promotion of Islamic teachings represents one of the most distinctive findings of the study. From an Islamic economics perspective, resources are not viewed simply as inputs available for unrestricted consumption but as valuable assets whose use entails ethical and social responsibilities. Accordingly, unnecessary consumption, destruction of useful resources, and excessive waste are normatively

discouraged. This ethical orientation has substantial conceptual correspondence with the circular economy, which seeks to minimize waste, preserve material value, reduce unnecessary extraction, and extend resource circulation. Previous scholarship has explicitly identified connections between Islamic teachings and circular economy principles, particularly in relation to moderation, stewardship, responsible consumption, and avoidance of waste (30). The result is also supported by research distinguishing the normative foundations of Islamic economics from those of conventional capitalist economic systems and emphasizing the role of ethical rules in defining appropriate economic conduct (29). Within the Iranian context, the resistance economy has likewise been conceptualized as possessing principles that may extend beyond conventional circular economy thinking by emphasizing resilience, efficient resource utilization, and the reduction of economic vulnerability (31). Therefore, positioning circular economy promotion within Islamic economic principles may increase its cultural legitimacy and facilitate managerial acceptance in the country's manufacturing industries.

The finding concerning government–private sector collaboration and the development of networks among industries, universities, and religious research institutes further highlights the systemic nature of circular transition. Manufacturing firms may possess operational knowledge of products and processes but lack specialized expertise in sustainable design, recycling technologies, religious-economic principles, or emerging circular business models. Universities and research institutes can generate scientific and technical knowledge, while governmental institutions can establish legal frameworks, incentives, infrastructure, and coordination mechanisms. The integration of these actors can therefore reduce fragmentation and facilitate knowledge transfer. This result corresponds with research showing that circular supply-chain performance depends substantially on effective collaboration and that dysfunctional or opportunistic behavior between partners may undermine circular outcomes (9). It is also compatible with research emphasizing that circular value creation increasingly occurs through interconnected platforms and networks rather than within isolated firms (16). Digital and financial technologies may further strengthen such networks by facilitating information exchange, resource monitoring, and financial coordination (15, 17).

Another strategic finding concerned the integration of recycling systems with product design. The results indicate that recycling should not be treated as an activity that begins only when a product reaches the end of its useful life. Instead, the possibility of reuse, repair, disassembly, recovery, and recycling should be incorporated into product design from the outset. Sustainable design and circular resource management therefore constitute interconnected dimensions of the production process. This finding closely corresponds with the circular value stream perspective, which emphasizes identifying material losses and opportunities for value retention throughout production rather than focusing exclusively on downstream waste treatment (5). It is also aligned with research on remanufacturing, which demonstrates that extending the useful life of products and components can contribute to circular economic development and reduce dependence on newly extracted resources (6). Sector-specific studies, including research on steel and apparel, have similarly highlighted the relevance of circular design, material recovery, and waste reduction for industries characterized by substantial material flows (7, 22). Research on construction waste likewise demonstrates the importance of integrating circular principles into systematic waste-management decision processes (21).

The study further showed that the strategic factors ultimately facilitate realization of the circular economy through two principal mechanisms: sustainable design and increased product longevity, and sustainable use of production resources accompanied by waste reduction. This finding reflects the fundamental shift from a linear to a circular production logic. Whereas the linear model treats discarded products and production residues largely as waste, the

circular model attempts to preserve their economic and functional value. The result supports criticism of conventional linear development models that depend on continuous resource extraction and disposal and confirms the relevance of closing and slowing resource loops in industrial production (1). It is also consistent with research examining the relationship between waste management, consumer behavior, and circularity, which stresses that reduced waste requires coordinated interventions across production and consumption systems (23). Furthermore, circular business models in sectors such as clothing and textiles demonstrate how extending product life, reuse, resale, and resource recovery can create alternatives to conventional linear production models (4).

The final component of the model concerned the consequences of circular economy realization. At the organizational level, three outcomes were identified: reduced costs and increased profitability, greater stakeholder satisfaction, and increased customer satisfaction. The reduction in raw-material consumption and greater recovery of existing resources can lower production costs, while longer-lasting products and environmentally responsible practices may strengthen customer and stakeholder perceptions of the organization. This result is consistent with research showing that circular economy practices can contribute positively to sustainable performance when organizations possess the entrepreneurial and managerial capacities necessary to exploit circular opportunities (10). It also corresponds with studies suggesting that circular entrepreneurship and technical capabilities improve circular economy performance (8). Research on circular business models further supports the proposition that circularity can generate new forms of value creation and enhance firm competitiveness rather than functioning merely as an environmental compliance cost (13). The role of technological innovation may strengthen these benefits because digital platforms, IoT systems, and FinTech can reduce information asymmetries, support resource traceability, and create more efficient circular transactions (16, 17).

At the societal level, the identified outcomes were environmental improvement, creation of new employment opportunities, and economic savings at the national scale. These results demonstrate that circular economy implementation in manufacturing industries has implications extending beyond individual firms. Reduced extraction of virgin materials and lower waste generation can decrease environmental pressure, while recycling, remanufacturing, repair, reverse logistics, and related circular activities can create new occupational categories and entrepreneurial opportunities. National savings can also arise through more efficient utilization of scarce productive resources. This interpretation is consistent with research examining the ecological benefits of circular economic development in industrial economies (27) and with scholarship positioning circularity as an important pathway toward sustainable development (2). At the same time, research on inequality and circular material use suggests that the societal benefits of circular transition depend on broader economic conditions and should be considered within the distributional dimensions of sustainable development (25). The entrepreneurial implications of circularity are also supported by studies demonstrating its potential to generate new business activities in sectors such as ecotourism and other sustainability-oriented fields (28). Overall, the present findings indicate that promoting the circular economy through an Islamic economics framework can simultaneously serve organizational efficiency, environmental protection, employment creation, national resource conservation, and socially responsible economic development.

The present study has several limitations that should be considered when interpreting its findings. First, because the study adopted a qualitative design and relied on interviews with 12 experts, the findings reflect the perspectives and professional experiences of a relatively limited group of participants and cannot be statistically generalized to all manufacturing industries. Second, although theoretical saturation was used to determine the sample size,

participants represented different professional backgrounds, and variations across specific manufacturing sectors may not have been fully captured. Third, the proposed model is conceptual and was developed on the basis of thematic analysis rather than tested quantitatively using empirical organizational data. Fourth, the study focused on the national manufacturing context, and institutional, cultural, regulatory, and economic conditions may limit the transferability of the model to other countries. Finally, the interpretation of concepts associated with Islamic economics may vary among scholars, managers, industries, and institutional settings, and the present model necessarily reflects the interpretations articulated by the participating experts.

Future studies are recommended to quantitatively test the proposed model using large samples of managers and manufacturing companies and to examine the strength and significance of the relationships among organizational factors, environmental factors, strategic mechanisms, circular economy realization, and organizational and societal outcomes. Structural equation modeling could be employed to evaluate the overall model and compare alternative causal structures. Researchers could also test the framework separately across industries such as steel, automotive manufacturing, food processing, petrochemicals, textiles, electronics, and construction materials to determine whether sector-specific differences exist. Longitudinal studies are recommended to assess how circular economy implementation evolves over time and whether organizational and societal benefits persist after initial investments. Comparative studies between Iran and other Islamic and non-Islamic economies could clarify the role of cultural and religious-economic principles in circular transition. Future qualitative studies could additionally incorporate the perspectives of employees, customers, policymakers, recycling organizations, consumers, and environmental organizations to produce a more comprehensive multi-stakeholder understanding of the proposed framework.

Manufacturing companies are advised to incorporate circular economy objectives explicitly into their strategic plans and performance indicators rather than treating circularity as an isolated environmental activity. Senior managers should demonstrate visible commitment, allocate financial and human resources to circular initiatives, and develop organizational cultures that reward waste reduction, resource efficiency, sustainable design, and social responsibility. Government agencies and industry associations should establish joint working groups to develop sector-specific circular economy standards, incentives, and implementation roadmaps. Manufacturing firms should create systematic links between product-design units and recycling and recovery organizations so that recyclability, repairability, durability, and resource recovery are considered at the design stage. Universities, technical research centers, religious research institutions, and industries should establish collaborative networks to translate scientific and Islamic economic principles into operational industrial guidelines. Management-development programs should provide senior and middle managers with practical training on circular business models, sustainable production, reverse logistics, resource recovery, and implementation methods. Finally, manufacturing organizations should benchmark successful international circular economy practices while adapting them to national industrial conditions and Islamic economic principles concerning responsible resource utilization and avoidance of waste.

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Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

All ethical principles were adhered in conducting and writing this article.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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