

Islamic Corporate Social Responsibility and Conventional Corporate Social Responsibility

المسؤولية المجتمعية الإسلامية والمسؤولية المجتمعية التقليدية

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Abstract

Purpose: This research paper aims to compare Islamic corporate social responsibility (ICSR) and Conventional (Western) corporate social responsibility (CCSR), and to encourage Islamic institutions and organizations to adopt CSR.

Methodology: This research is based on a qualitative research method. A systematic literature review has been used to fulfill the purpose of this research. It aims to answer the following main question: Are Islamic corporate social responsibility (ICSR) and Conventional (Western) corporate social responsibility (CCSR) similar? The search was on the Internet through google scholar, then the most well-known Journals. About 117 topics were related to ICSR, and only about 50 topics were directly related to our question. Then these papers were analyzed and summarized to come up with suitable synthesis, conclusion, and recommendations.

Findings: Although ICSR is based on Islamic philosophy, principles, ethics, and values of Shari'a (Holy Quran and Sunnah), it is similar to Western CCSR. However, ICSR is more spiritual and comprehensive, and it covers all aspects of human life, including political, economic, social, and environmental issues.

Recommendations: This research is based on a literature review only, therefore conducting empirical studies about the similarities between ICSR and CCSR is recommended.

Key Words: Corporate Social Responsibility (CSR), Islamic Corporate Social Responsibility Initiative (ICSR), Conventional Corporate Social Responsibility (CCSR), Sharia (Holy Quran, and Sunnah or Hadith).

المخلص

الهدف: تهدف هذه الورقة إلى مقارنة المسؤولية الاجتماعية للشركات الإسلامية (ICSR) والمسؤولية الاجتماعية التقليدية (الغربية) للشركات (CCSR)، وتشجيع المؤسسات والمنظمات الإسلامية على تبني المسؤولية الاجتماعية للشركات.

المنهجية: يعتمد هذا البحث على منهج بحث نوعي. تم استخدام مراجعة الأدبيات المنهجية لتحقيق الغرض من هذا البحث. ويهدف إلى الإجابة على السؤال الرئيسي التالي: هل المسؤولية الاجتماعية للشركات الإسلامية (ICSR) والمسؤولية الاجتماعية التقليدية (الغربية) متشابهة؟ كان البحث على الإنترنت من خلال google scholar، ثم المجالات الأكثر شهرة. كان هناك حوالي 117 موضوعًا متعلقًا بالمركز الدولي للبحث العلمي، وحوالي 50 موضوعًا فقط كانت ذات صلة مباشرة بسؤالنا. ثم تم تحليل هذه الأوراق وتلخيصها للتوصل إلى تجميع واستنتاج وتوصيات مناسبة.

النتائج: على الرغم من أن ICSR يقوم على الفلسفة الإسلامية والمبادئ والأخلاق وقيم الشريعة (القرآن الكريم والسنة النبوية)، إلا أنه يشبه CCSR الغربية. ومع ذلك، فإن ICSR أكثر روحانية وشمولية، ويغطي جميع جوانب الحياة البشرية، بما في ذلك القضايا السياسية، والاقتصادية، والاجتماعية، والبيئية. التوصيات: يعتمد هذا البحث على مراجعة الأدبيات فقط، لذلك يوصى بإجراء دراسات تجريبية حول أوجه التشابه بين ICSR و CCSR.

الكلمات المفتاحية: المسؤولية الاجتماعية للشركات (CSR)، مبادرة المسؤولية الاجتماعية للشركات الإسلامية (ICSR)، المسؤولية الاجتماعية التقليدية للشركات (CCSR)، الشريعة (القرآن الكريم، السنة أو الحديث).

Introduction

Due to technological advancements, especially in the fields of transportation and communication, the world resembles a small village, where people are almost instantly aware of events in other parts of the globe and where human activity in one region very quickly affects individuals and countries in other regions. Events have a lasting impact over the spectrum of time (past, present, and future) and the consequences of actions remain for a long-time after a particular occurrence has passed. For example, a disease that attacks a group of people in a specific location may be transmitted or disseminated in no time to other groups or countries, and an environmental imbalance in one place quickly impacts the entire planet (for example, the leakage of nuclear radiation; the catastrophe at Fukushima; and recently COVID 19 are good examples). In short, responsibility for humanity's quality of life and ensuring the maintenance of an ecological balance is not the responsibility of one individual, organization, or country. It is the collective responsibility of all human beings, wherever they live. Therefore, social responsibility, sometimes called sustainable development, focuses on the social, economic, and environmental concerns that influence all of humanity. Islamic thought echoes an idea that has arisen in the last decades: that we are not the owners of this earth; we are its trustees and must leave it in good shape for the coming generations. As an American saying, that states We do not inherit the earth from our ancestors; we borrow it from our children. Islamic thought emphasizes that Allah (God) created this universe for humanity to live in, and human beings should enjoy the gift, and deal honestly and responsibly with each other, not harming each other, and the environment.

Western communities have learned a lot from the upheavals in the 20th century when wars (two World Wars) and other catastrophic events affected humanity worldwide and affected the planet as a whole. The Europeans, in the last 70 years, have expressed concern about humanity's quality of life, as well as about the environment, which they sought to protect from any further destruction (World War II was fought primarily on European soil). Therefore, in the 1970s they created and developed social responsibility standards that

were based on their cultures, laws, and regulations. Observing these developments, other non-Western communities began trying to replicate these innovative practices without examining whether those standards harmonized with their cultural norms and values; this created gaps in implementation, and some countries viewed these standards as a foreign imposition that was not relevant to local contexts (and especially not to Islamic contexts). Thus, experience teaches that each community must develop its standards that are based on local traditions, principles, and values. Muslim communities should fashion their standards governing social responsibility, and these should be based on Islamic religious principles and values. Such a framework of guidelines constitutes Islamic Corporate Social Responsibility (ICSR); if such an endeavor is undertaken, people and organizations in Islamic countries will be more than ready to respect those standards and implement them. Therefore, the purpose of this study is to highlight the importance of CSR from an Islamic viewpoint, to compare it with Western or Conventional Corporate Social Responsibility (CCSR), and to open a discussion regarding initiating unified ICSR measures to encourage Islamic institutions and organizations to adopt CSR and achieve CSR-related goals. At the same time, it aims to provide sound recommendations regarding CSR from an Islamic perspective to all organizations, whether they are for-profit or non-profit. The current study may be considered as one of few studies dedicated to discussing ICSR from a theoretical and philosophical perspective, as well as compare it with CCSR.

Study Problem

The debate about the similarity between Islamic ethics related to CSR and Western conventional CSR is still going on. Williams and Zinkin (2005) concluded that the Islamic business ethics related to CSR are matching with CCSR principles. While many others concluded Islamic ethics related to CSR are dissimilar to CCSR, Mohd Nor (2012) stated Western corporations have raised the fact that the ethical dimension is missing from Western corporate thinking about finance and in the running of financial institutions. Ismail, et. al. (2014) said ICSR could align with environmental management accounting practices better than CCSR, which should be matching with Shariah

principles. Darus, et. al. (2014) added ICSR framework and guidelines are more holistic and structured guidance for CSR to achieve the Shariah objectives and to promote the public good. Alshammary (2014) said ICSR concept is closely related to the Ten Principles of the UN Global Compact, but in many issues, it goes further than the minimum standards adopted by CCSR. Bahari and Yusuf (2014) mentioned that in the 1970s the concept of CSR emerged in the West and became an important topic for many researchers. However, applying the Western paradigm, which is largely considered international best practice, may not be relevant or attainable to some institutions such as Islamic Banks. Adnan Khurshid *et. al.* (2014) stated both Islamic and Western CSR have common humanitarian grounds. ICSR includes the economic, legal, ethical, and philanthropic dimensions from an Islamic perspective. Harun *et. al.* (2015) pointed out that many scholarly articles have discussed CSR from both a Western and Islamic point of view. Both perspectives reach the same conclusion that the implementation of CSR has a positive impact on society. Jusoh (2020) showed that the CCSR's motives for doing CSR are to maximize profit or to get legitimacy from society. While ICSR's motives for doing CSR are to get a legal entity in Islam, which is accountable by GOD. Basah and Yusuf (2013) said that there is a lack of discussion on how ICSR compares with CCSR. ICSR should be compared with CCSR, and should, distinguish between Islamic institutions and conventional institutions. Adnan (2015) concluded that measuring CSR performance is a challenge because understanding CSR is based on the different beliefs, cultures, and environments among the people and institutions. Until now, both ICSR and CCSR have inconsistent dimensions and elements. Both need to standardize the CSR index. El Hussein (2018) concluded that ICSR and CCSR are not unified because different societies have different ethical and moral standards. Alfakhri, et. al. (2018) suggested that there is a scarcity of research related to ICSR and its comparison with CCSR. Aracil (2019) concluded that ICSR includes an implicit commitment to CSR that is mostly based on informal commitment, whereas CCSR presents formal commitment. Both stem from different philosophical views related to religion and ethical values. ICSR needs to be developed to compete with CCSR. Jusoh and Ibrahim (2020) The ICSR is an interesting topic not only for academicians and

scholars but also, for practitioners and institutions, especially financial institutions. In the current situation, the comparison between ICSR and CCSR applications is not easy. ICSR standards, codes, and guidelines need to be developed

From the discussion above, it seems that the debate about the similarities between ICSR and CCSR is still running, very few scholars confirmed that there is a strong relationship between them, while many others do not. Therefore, the main aim of this research is to study what previous literature concluded about the question similarities between ICSR and CCSR.

Methodology

This study is based on a qualitative research method. A systematic literature review has been used to fulfill the purpose of this study. It aims to answer the mentioned above question about similarity between ICSR and CCSR.

Recently, a systematic literature review methodology has been widely used as a method for providing evidence from many and different sources (Oliver *et. al.*, 2005). A systematic literature review is a useful approach to provide comprehensive and conclusive evidence, which can be repeated (Bilotta *et. al.*, 2014; Siddaway *et. al.*, 2019). A systematic literature review is based on evidence and it is an important tool and nowadays is widely used in business, management, medical, and other academic research to increase knowledge and improve decision-making (Linnenluecke *et. al.*, 2020; Ferguson *et. al.*, 2020). The systematic literature review is dedicated to answering one or two questions through analysis and synthesis. There is a debate about the steps of systematic literature review, but most authors concluded it includes five to seven steps. They are developing a research question(s); setting protocol (outlines) including criteria of relevant studies; searching and screening relevant literature; qualifying the selected literature; analyzing and summarizing related literature; writing syntheses; conclusion; and recommendations (Khan *et. al.*, 2003; Harden and Thomas, 2005; Armstrong *et. al.*, 2011; Ferguson *et. al.*, 2020). Therefore, after defining the study question(s) and outlines; the searching and screening related literature with keywords Islamic Corporate Social Responsibility was conducted. The search was on the Internet through google scholar, then the most well-known Journals such as

Emerald, Wiley, Elsevier, Inderscience, Springer, Taylor and Frances, IGI, and others. About 122 pieces of literature were related to Islamic CSR, but only about 50 pieces of literature were directly related to our questions. Then these works of literature were analyzed and summarized to come up with suitable synthesis, conclusion, and recommendations.

Literature Review

It seems that scholars, academicians, practitioners, and decision-makers have an agreement that CSR is beneficial to current societies and future generations. At the same time, they agree upon basic components of CSR, which are social, economic, and environmental responsibilities. However, in the Islamic world, there is an escalating debate about the similarities between ICSR and CCSR. Social responsibility from an Islamic perspective has prevailed within the ambit of Sharia and has influenced the thinking and behavior of Muslims all over the world. This section highlights some selected articles related to CSR from an Islamic perspective and the philosophy behind it and comparing it to CCSR.

Many authors and scholars have written about the primary sources of Islamic thought concerning corporate social responsibility (CSR), but the accepted view is that there are three primary sources, which are crucial in this regard. Two principal authors are Arslan (2009) and Mohammed (2013) concluded that Islam has introduced a universal framework for humanity as a whole. Islamic principles and business ethics have been derived from three ethical axioms - unity, equilibrium, and responsibility, and that these are underpinned by the primary sources of Islamic philosophy: the Quran and the Sunnah (Hadith) which are sometimes called Sharia. Wardiwiyono (2013) verified that the ICSR concept is consistent with the concept of the oneness of God. Oneness of God is a philosophy used for CSR to define responsibilities that should be carried out by individuals and organizations. Given that people have free will, that moral law and universal ethical principles hold them accountable for their actions (which are followed by consequences), and that they have the potential to harm others and the planet, the argument can be made that worldwide ethical standards and governing principles should be established on a global basis. The initiative to

articulate and develop such universal governing principles is not new. The presence of such organizations as the United Nations Environment Program (UNEP), which unites hundreds of nations in the effort to address environmental matters with one voice. The worldwide nature of the efforts to address climate change and achieve climate justice indicates that efforts have been made and will continue to be made to frame global universal standards that all nations and all cultures can acknowledge and respect. In terms of the axiom of responsibility, western countries some time ago began drafting ethical standards for business; the system formalizing these principles came to be known as CSR. Tafti *et. al.*, (2012) stated that the United Nations and European Union have issued CSR standards to balance the economic, environmental, and community needs. However, the concept of the human is being responsible for his/her actions both individually and collectively is not new and is a universal principle that has been articulated by several religious traditions. Mohamed (2012) stated that Muslims own a fair share of global concerns about the earth's health and wellbeing. Basah and Yusuf (2013) stated that Islamic principles are the basis for CSR and influence CSR implementation. Comparing ICSR with CCSR, Islam provides a complete code of behavior for life since it deals with every aspect of life. ICSR produces a more proactive CSR and natural environmental management than CCSR. Moreover, there are differences between ICSR and CCSR in implementations and policies related to natural environmental management practice. A general guideline for ICSR is lawfulness (halal) and unlawfulness (haram) in daily practices that also control daily business activities. The Shari'ah acts as internal control over Islamic organizations, which makes Islamic organizations more sensitive towards CSR and environmental management than conventional organizations. Islamic principles must be translated into the daily practices of Islamic organizations. Ismail, *et. al.* (2014) said that according to Islam, the human being is accountable to Allah and is responsible to protect the environment. The daily activities of individuals and organizations should be according to Islamic principles and values. The Islamic management reflects human accountability towards Allah regarding the community and environment, so environmental management practices have to

comply with Shariah principles, which revealed continuous commitment towards community and environment. ICSR ensures better environmental management practices than CCSR. Darus, et. al. (2014) pointed that the Islamic principle of the vicegerent of God means fulfilling the responsibility towards the community and environmental protection according to Shariah. Alshammary (2014) concluded that the Islamic concept is based on the 'Oneness of God' and has regulations and codes for all life activities. The oneness of God means that everything in life is under the superiority of God therefore all human activities should comply with Islamic Shari'ah. Islam believes that humans are representatives of God, and have two responsibilities, act as the servant of Allah, and act as vicegerent or steward of Allah, so humans are accountable for behaviors and actions. Adnan (2015) mentioned that the concept of CSR has been given a variety of definitions, which leads to different understandings based on the different beliefs, cultures, and environments. ICSR measurement system is based on Islam, which uses different dimensions and elements compared to the CCSR measurement. ICSR stems from Islamic values about community involvement, human rights, and environmental protection. The differences between ICSR and CCSR start from CSR definition, where ICSR is based on the concept of accountability to God as the creator of beings, so there are differences between CSR dimensions, elements, and measurements, which need standardization. Alfakhri, et. al. (2018) stated ICSR invites to balance the three CSR together: private social responsibility, internal social responsibility, and external social responsibility, which are interconnected and depend on each other. Private social responsibility is the basic component. ICSR focuses more on private than external social responsibility. Nor, et. al. (2018) said that the Islamic moral economy is based on the God who has created this universe and the role of the human being to act as vicegerent, thus every human activity should acquire God's blessings for his/her action. El Hussein (2018) concluded that Western communities have developed many theoretical frameworks about measurements and assessment of CSR with explanations and justifications, but they are not unified yet, because different societies have different ethical and moral standards. Ethics and moral activities related to profit-making are the heart of CSR to improve welfare and concern about

community, environment, socially responsible, and human rights. On the contrary, ICSR is a more holistic notion because it is viewed as worship Allah through serving society. In Islam, the social responsibilities of individuals are derived from Quran and Sunnah. According to Jusoh and Ibrahim (2020), most of the researchers indicate that still there is no clear guidance for ICSR application, and the existing CSR guidelines are not comprehensively Islamic. ICSR should have clear standards, codes, and guidelines to be able to compare it with CCSR. Koleva (2020) said that CSR practices cannot be isolated from the religious context. Rusdiyanto *et. al.*, (2020) concluded that all CSR theories already exist in the Quran and Al-Hadith and are supported by the spiritual concept.

Related to business, Sharia holds many rules and regulations that direct and guide good trading practices (Taman, 2011). The Islamic ethical system has its distinctive guidelines, which are derived from two fundamental notions: halal (permitted) and haram (prohibited); which are applied to all activities including business and commerce (Dusuki, 2008; Taman, 2011; Omer, 2012). ICSR also involves environmental ethical principles and values that are spelled out in the Holy Quran and the Sunnah (Okour, 2013). Islamic business ethics are moral principles that define what is good for society and reinforce the notion that human beings must maintain harmonization with their environments (Mian *et. al.*, 2013), as well as, protecting people and the environment from destruction (Hamdan, 2014; Gada, 2014; Elasrag, 2015). The three major foundational principles for ICSR are the vicegerency of mankind on earth, divine accountability, and the duty of mankind (Alshammary, 2014). Along with fulfilling the goals of an organization, a corporation has to consider all stakeholders' interests, society, and environment (Zahid and Hassan, 2012; Wardiwyono, 2013; Koku and Savas, 2013). In Islam, there are three main principles of ethics-related CSR: the ecological balance between individuals and groups; the use of renewable and non-renewable resources; environmental management and protection (Okour, 2013). Islamic principles and values related to CSR aim to serve the community in terms of faith and welfare (Kirat, 2015; Jusoh *et. al.*, 2015). In Islam, business aims should not be to maximize profit only, but also should concern about humanity and the environment (Perry and Ahmad, 2016). Islamic

ethical system defines profit and loss arrangements based on halal and haram (Di Bella and Al-Fayoumi, 2016). The ICSR philosophy is built upon the social benefits as well as maximizing profit (Ahmed and El-belihy, 2017). Islamic ethics promote CSR at individual and organizational levels (Ilyas, 2018). Islamic organizations have the major responsibility to ensure that their business operations comply with Sharia principles (Ramli *et. al.*, 2018). The Islamic approach considers CSR as an integral part of Sharia because the Islamic economy is concerned about social welfare (Hanić and Efendic, 2020). The Islamic business considers ethics more important than economic profitability, which includes social responsibility. A financial system is based on social responsibility to serve society and people (Kalkavan, 2020). A comparison study between conventional and Islamic banks about the corporate social responsibility disclosure (CSR D) levels in Malaysia. Results showed that Islamic banks disclose a higher level of total CSR D than their conventional counterparts (Lui, *et. al.*, 2021). The impact of CSR disclosure on the financial performance of Islamic banks across nine countries showed that CSR disclosure has a positive effect on financial performance and Islamic banks are having better performance than other banks (Probohudono, *et. al.*, 2021). Finally, there is a strong relationship between CSR components and organizations' performance (Sharabati, 2018).

In summary, although both CCSR and ICSR have been developed from different sources, they concern about the main CSR components (social responsibility, economic responsibility, and environmental responsibility). They seem to share many principles and values. However, ICSR is more spiritual and comprehensive, because it is based on a religious system. ICSR initiatives have been driven by Islamic principles and values, which are rooted in the Quran and Sunnah. The uniqueness of ICSR is it can be asserted that it is more overtly spiritually oriented than CCSR because it is a result of a deep and integrated religious philosophy.

Conclusions

ICSR is based on Islamic philosophy, principles, ethics, and values of Sharia (Holy Quran and Sunnah or Hadith) and shares many principles with Western CSR. However, ICSR is more spiritual, and comprehensive. ICSR covers all aspects of human life, including social activities,

economic actions, and environmental protection. CSR from an Islamic perspective can be more convincing for Muslims because its criteria stem from a belief system that encompasses all life activities, it includes political, social, cultural, economic, legal, and environmental activities, at the same time, business and trade rules, which concern about profit and loss without ignoring ecological issues.

Scholars, academicians, practitioners, and decision-makers have reached a consensus about the positive effect of applying CSR (whether its Western or Islamic form) on organizations' performance, it also improves the quality of life and welfare. Worldwide unified standards, measures, and methods of assessment are necessary, which can be used by all institutions and organizations, whether they operate for profit or are non-profit, or they are private, public, or governmental organizations, and wherever they work.

Limitations and Recommendations

Since this research uses a qualitative method; therefore, further empirical researches are needed to compare between ICSR and CCSR. Research recommends that organizations have to conduct training programs on CSR for both management and employees. Unified measures (mechanisms for assessment) have to be introduced and used by all organizations worldwide. It is recommended to include CSR principles and values within schools and universities' teaching programs. Campaign programs promoting awareness about philosophy, principles, ethics, and values and their relevance to CSR among the public.

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