Islamic Corporate Social Responsibility (*i*-CSR) Framework from the Perspective of Maqasid al-Syariah and Maslahah

Faizah Darus
Haslinda Yusoff
Dayang Milianna Abang Naim
Mustaffa Mohamed Zain

Accounting Research Institute & Faculty of Accountancy
Universiti Teknologi MARA, Malaysia

Azlan Amran

School of Management,
Universiti Sains Malaysia, Malaysia

Hasan Fauzi

School Accountancy , College of Business
Universiti Utara Malaysia, Malaysia

Yadi Purwanto

Faculty of Psychology,
Universitas Muhammadiyah Surakarta, Indonesia

Abstract

The rationale behind the establishment of Islamic organisations globally is based on the precept that Islamic organisations' practices are conducted in accordance with the strict values and principles of *Syariah*. In line with this premise, the Corporate Social Responsibility (CSR) policies and practices of Islamic organisations should be underpinned by Islamic laws and principles as revealed in the Qur'an and the Sunnah. Drawing on the doctrine of *Maqasid al-Syariah* and the concept of *Maslahah*, this study proposes an Islamic CSR (*i*-CSR) conceptual framework that will align the CSR policies and practices of Islamic organisations with the principles and values of Islam. The two conceptions are integrated with the CSR dimensions resulting in the prioritization of CSR practices based on Syariah principles. This study provides a structured approach to CSR policies and practices for Islamic organisations to ensure full compliance with Islamic principles. Such a conceptual framework would be of interest to Islamic organisations worldwide and regulatory authorities in countries that are hosts to Islamic organisations to improve CSR policies, practices and disclosure on the part of Islamic organisations.

Keywords: Corporate Social Responsibility, Islamic organisations, Maqasid al-Syariah, Maslahah

Introduction

Islamic organisations were established envisioned on the desire to operate an economic system based on the values and principles of *Syariah*. The primary contributing factor that hastenend the growth of Islamic organisations particularly Islamic banks over the last three decades stemmed from the need to have a financial system that prohibits usury (riba). As such, Islamic organisations had to bear the overwhelming responsibility of ensuring that they operate in accordance with the principles as laid down by *Syariah* and to avoid negative actions that are in violation of those principles. Their approaches to positive actions in the form of corporate social responsibility (CSR) have been varied due to the lack of guidance on CSR practices based on Islamic principles even though the concept of CSR is not alien to Islam as it is a subject matter that is held in high regard vis-a-vis the *Syariah* doctrine.

Since Islamic organisations operate their businesses based on the principles of *Syariah*, their CSR policies and practices should be derived from Islamic laws and principles as revealed in the Qur'an and the Sunnah in order to gain legitimacy (Farook, 2007). Therefore, Islamic organisations which claim to act within the principles of *Syariah* should be clear about their CSR in relation to society. The existing CSR framework which was developed in the context of the liberal market was formulated without giving due consideration to the concept of Islamic laws and principles as enjoined in the Qur'an and the Sunnah. This research aims to postulate a pragmatic CSR framework through which Islamic organisations can formulate their CSR policies and practices based on Islamic principles. This study integrates the objectives of Syariah (M*aqasid al-Syariah*) and the concept of M*aslahah* in order to propose a conceptual framework that would serve to guide CSR policies and practices of Islamic organisations and to prioritize their CSR policies and practices based on the values as set out in *Syariah*.

This paper is structured as follows. Section 2 provides the literature review in respect of CSR for Islamic organisations. Section 3 develops a conceptual framework for CSR policies and practices based on M*aqasid al-Syariah* and M*aslahah* to serve as a working guide for Islamic organisations. Section 4 presents the direction on the prioritization of CSR policies and practices based on the values as set out in *Syariah*. Section 5 offers the concluding comments.

Literature Review

Corporate Social Responsibility (CSR) and Islamic Organisations

CSR has over the past few decades greatly evolved both in concept and practice mostly due to the dynamics of an ever changing society. There are various theories that have been adopted to underpin CSR practices within the realm of conventional literature. Among them are Social Contract (Gray, Owen, & Maunders, 1988), Political Economy Theory (Guthrie & Parker, 1990), Legitimacy Theory (Deegan, 2002; O'Dwyer, 2002; Villers & Staden, 2006), Stakeholders Theory (Smith, et al., 2005; Thompson & Zakaria, 2004), Institutional Theory (Clemens & Douglas, 2006; Raha-

man, et al., 2004; Othman et al., 2011) and Resource-based Perspective (Branco & Rodrigues, 2006; Hasseldine, et al., 2005; Russo & Fouts, 1997; Toms, 2002). However, these conventional theories do not provide sufficient guidance for CSR practices, from the perspective of *Maqasid al-Syariah* and *Maslahah* in order for Islamic organisations to formulate their CSR policies and practices in accordance with Islamic law and principles. The fundamental issue of the insufficiency of conventional CSR theories to underpin CSR practices of Islamic organisations is due to the lack of focus on the prioritisation of the socio objectives of Islamic organisations based on Syariah. In view of the fact that they have been established with a clear mandate to operate within the strict principles of Syariah, Islamic organisations are expected to undertake CSR policies and practices in accordance with these principles.

The doctrine of *Maqasid* (objectives) *al-Syariah* and the concept of *Maslahah* (public good) as put forward predominantly by Al-Ghazali and Al-Shatibi are valuable reference points for the purpose of developing choices and preferences from the Islamic perspective (Jalil, 2006). The two concepts can be seamlessly imported into the notion of conventional CSR to become an integral part of the Islamic perspective of CSR and subsequently adopted by business corporations that claim to comply with *Syariah* based principles such as Islamic banks. Farook (2007) argues that Islamic banks have been entrusted with the duty to achievel a collective religious obligation *(fard kifayah)* on behalf of Muslims as they are in a position to fulfil an enlarged scope of responsibilities that Muslims cannot fulfil individually. For example, according to Farook (2007) in regard to the allocation of funds to alleviate poverty, these activities can only be performed to a limited extent by individuals due to the minimal scale of economies, but can be viably undertaken by Islamic banks because of the sheer scale of their operations. Maali, Casson and Napier (2006) argue that the social role is very important for Islamic banks, and as an institution that emphasises on Islamic principles, Islamic banks should contribute to alleviating the consequential impacts that arise from negative social issues.   Hassan & Harahap (2010) argue that due to their nature, Islamic banks should be playing a catalytic role in influencing social and environmental behaviour of other companies. Therefore, in this study it is argued that the CSR policies and practices of Islamic organisations should be formulated in accordance with *Syariah* and be prioritised according to its importance and urgency from the viewpoint of the *Syariah* (Al-Qardawi, 2000). In a way, fiqh (Islamic Jurisprudence) itself is all about prioritisation. Therefore, the CSR policies and practices of Islamic organisations should be prioritized as being either obligatory or recommended where obligatory policies and practices are activities that are essential to be undertaken by the Islamic organisations while recommended policies and practices are activities that are discretionary activities that are undertaken for additional rewards and the betterment of the society (*ummah*).

Maqasid al-Syariah (The Syariah Objectives)

The *Syariah,* defined as a system of ethics and values covering all aspects of life (e.g., personal, social, political, economic, and intellectual) with its unchanging bearings as well as its major means of adjusting to change, cannot be separated or isolated from

Islam's basic beliefs, values, and objectives (see Dusuki and Abdullah, 2007). It reflects the holistic view of Islam, which is a complete and integrated code of conduct encompassing all aspects of life, be they individual or social, both in this world and the Hereafter. Al-Ghazali has categorized the objectives into two primary categories; the *deeni* (related to faith) and the *dunyawi* (related to this material world). The *dunyawi* objectives are further divided into four sub-categories, which are all individually meant to serve the single *deeni* aspiration. The four *dunyawi* sub-categories comprise of protection of *nafs* (life), *'aql* (intellect), *nasl* (posterity) and *maal* (wealth). Chapra (2000) defines *Maqasid al-Syariah* as follows:

> "*The objective of the Syariah is to promote the well-being of all mankind, which lies in safeguarding their faith (deen), their life (nafs), their mind ('aql), their posterity (nasl) and their wealth (maal). Whatever ensures the safeguard of these five serves public interest and is desirable*"
>
> (Chapra, 2000, p.118).

The late Islamic jurist Ibn 'Ashur had defined *Syariah* objectives as "*the observed meanings and wisdom in every Syariah rulings or most of them, whereby their observations prove that they are not specific to a type of Syariah rulings,*" (Ibn 'Ashur, 1978).

Maslahah (The Public Good)

The concept of *Maslahah* has been discussed at length by several jurists. However, the most prominent of them, as cited in the literature, are Al-Ghazali and Al-Shatibi. The former is acknowledged as the creator, who gave form to the original rudimentary thought, whilst the latter developed and further refined the concept (Khan, 1997; Zarqa', 1984). Al-Shatibi is also recognised as the first jurist to expound on the subject as a new independent theory, particularly in his book "Al-Muwafaqat Fi Usul Al-Shari'ah" (Shibir, 2000). Other jurists who have deliberated on the subject include, Al -Juwayni, Al-'Izz Ibn 'Abd Al-Salam, Ibn Khaldun and Ibn Al-Qayyim Al-Jawziyyah (Al-Masri, 1999; Khan & Ghifari, 1992).

The institution of *Maslahah* is derived from the survey and scrutiny of all Islamic teachings and injunctions available in the Qur'an and Hadith (Zarqa', 1984). This means that the *Syariah* in all its teaching aims at the attainment of good, welfare, advantage, benefits, etc., and the warding off of evil, injury, loss, etc., for creatures (see Khan & Ghifari, 1992). Al-Ghazali, one of the earliest scholars, explains the *Maslahah* as the "preservation of the religion, life, mind, posterity and wealth." According to him, "everything that leads to the preservation of these five foundations is considered *Maslahah*, and everything that leads to the disruption of these foundations is *Mafsadah*, and its removal is *Maslahah*," (Al-Ghazali , 1998). He defines *Maslahah* as follows:

> "*Maslahah is essentially an expression for the acquisition of benefit or the repulsion of injury or harm, but that is not what we mean by it, because acquisition of benefits and the repulsion of harm represent human goals, that is, the welfare of humans through the attainment of these goals. What we mean by maslahah, however, is the preservation of the Syariah's objectives*"
> (Al-Raisuni, 1992, p. 41-45)

Hence, it is generally held that the *Syariah*, in all its parts, aims at securing a benefit for the people or protecting them against corruption and evil in various degrees. The *wajib* (obligatory), *mandub* (recommended) and *mubah* (permissible) elements are focused on realising the benefit and welfare to humankind, while the *makruh* (reprehensible) and *haram* (forbidden) are designed to prevent corruption and evil (Kamali, 1989). As a matter of principle, each element that increases the welfare of people from the *Syariah* point of view is considered as *maslahah* or utility. Similarly, each matter that decreases the welfare of people from the *Syariah* point of view is considered as *mafsadah* or disutility. *Maslahah* can be classified further into three categories, ('Afar, 1992; Kamali, 1989; Zarqa', 1984) as follows:

1. *The Essentials*: The *Essentials* are defined as those activities and things that are essential to the preservation of the five foundations of individual and social life according to Islam i.e. Religion, Life, Mind, Posterity and Wealth. Their neglect leads to total disruption and chaos in life. Khan and Ghifari (1992) assert that one foundation i.e. freedom should be added to the list. They see freedom as the sixth element that should be promoted along with the other five.

2. *The Complementary*: This category comprises all activities and things that are not vital to the preservation of the five foundations, but are necessary to relieve or remove impediments and difficulties in life. *The Complementary* promotes and supplements *The Essentials* and their neglect lends to hardship but not to the total disruption of normal life.

3. *The Embellishments*: The *Embellishments* refer to activities that lead to the improvement and attainment of that which is desirable such as jewellery, innocent hobbies, politeness in behaviour and speech. Islamic etiquette in respect to cleanliness, moderation or avoiding extravagance and etc. Going beyond refinements into prodigality and self-indulgence is perceived by Islam as a disutility for both individuals and society, and is strongly disapproved.

Many scholars assert that the above classification is related to and deeply rooted in the *Syariah's* objectives to ensure that society's interests are preserved in the best fashion both in this world and in the Hereafter. According to their views, such a classification implies how a *maslahah*-based methodology could be used to derive new rulings from the *Syariah*, meet society's changing needs, and solve contemporary problems related to socioeconomic endeavours (Dusuki and Abdullah 2007). Thus, these principles may help establish guidelines for moral judgements and balancing the individual's interests with those of society at large.

The doctrine of Syariah objectives and the concept of Maslahah may appear to be quite similar at first glance. However, in the course of undertaking a more detailed analysis, the two concepts were found to be complementary to as well as being inter-dependent of each other. The Syariah objectives doctrine is primarily related to the protection of the basic human elements while Maslahah deals with the level of protec-tion of those elements.

Islamic CSR (*i*-CSR) Conceptual Framework

In contrast to Western theories, the Islamic view of CSR takes a rather holistic approach. It offers an integralistic spiritual view based on the premise that the teachings of the Qur'an and the Sunnah offer a better alternative philosophical framework for man's interaction with nature as well as with his fellow men (Ahmad, 2002). In fact, the moral and ethical principles derived from divine revelations are more enduring, eternal, and absolute (Ahmad, 2002; S.F. Ahmad, 2003), that may serve as better guidance for Islamic organisations when exercising their business and social responsibilities simultaneously. The theoretical perspectives of the *Maqasid al-Syariah* and M*aslahah* are used to formulate the underlying conceptual framework for the *i*-CSR policies and practices for Islamic organisations that are central to this study. The conceptual model is depicted in Figure 1.

In formulating the CSR policies and practices, Islamic organisations should premise their CSR policies and practices in protecting the *Maqasid al-Syariah*. The five pro-tected elements i.e. faith, life, intellect, posterity and wealth should be preserved in accordance with the Maslahah's levels of protection giving higher priority to the ele-ments that are considered as *Essentials,* over elements that are *Complementary* or in the *Embellishment* category. In the context of the protection of *Deeni* which is related to faith and religion, it is suggested that the protection of the *Deeni* be given higher priority than the protection of the *Duniyawi* elements which is related to material world. Therefore, Islamic organisations in formulating their *i*-CSR strategies should prioritize activities that will promote religiosity and enhance faith rather than activities that promote worldly values. The prioritizations of the protected elements are to be subdivided into activities that fall under the *Essentials,* the *Complementary* and the *Embellishments*.

In this framework it is suggested that the overall planning of the CSR policies and practices of Islamic organisations be incorporated as part of the overall Corporate Strategy and Governance framework. The CSR policies and practices should be for-mulated to be in line with the Islamic organisations' corporate mission and values while simultaneously upholding the Syariah principles. Therefore, Islamic organisa-tions should frame their CSR policies and practices to synchronously dovetail into their core business activities. The more closely related the CSR policies and practices are to the core business mission, the more closely is the fit between their CSR activi-ties and the principles of Syariah. Meanwhile, the Governance framework of the Is-lamic organisations must be developed to ensure that the governance structure is in line with Syariah principles and be within the ambit of Islamic norms.

 The CSR policies and practices of Islamic organisations which encompass the four main CSR dimensions of Community, Workplace, Environment and Marketplace denote the crucial areas that should encompass the CSR policies and practices of Islamic organizations in order to fulfill their social objectives to the *ummah*. These dimensions which are similar to the conventional CSR dimensions are incorporate into the *i-CSR* framework as prior literature revealed that the dimensions are consistent with the spirit and teachings of Islam (see for example Shamim Uddin Khan and Nesarul Karim, 2010; Yusuf and Bahari, 2011).

The CSR policies and practices formulated based on the four key dimensions should then be prioritized in accordance with the two main *Syariah* values, namely obligatory (*wajib*) and recommended (*mandub*). This framework suggests that the CSR activities that receive the highest priority in the Islamic framework are those which have the faith element in the *Essential* category. In terms of quantification and valuation, CSR activities that fall under the category of *Essential* should be given more weight than *Complementary* and *Embellishment* activities while CSR activities that receive the lowest priority are those which have the wealth element of the *Embellishment* category. Activities that are reprehensible and forbidden should not be undertaken by Islamic organisations as they are contradictory to the set-up of Islamic organisations.
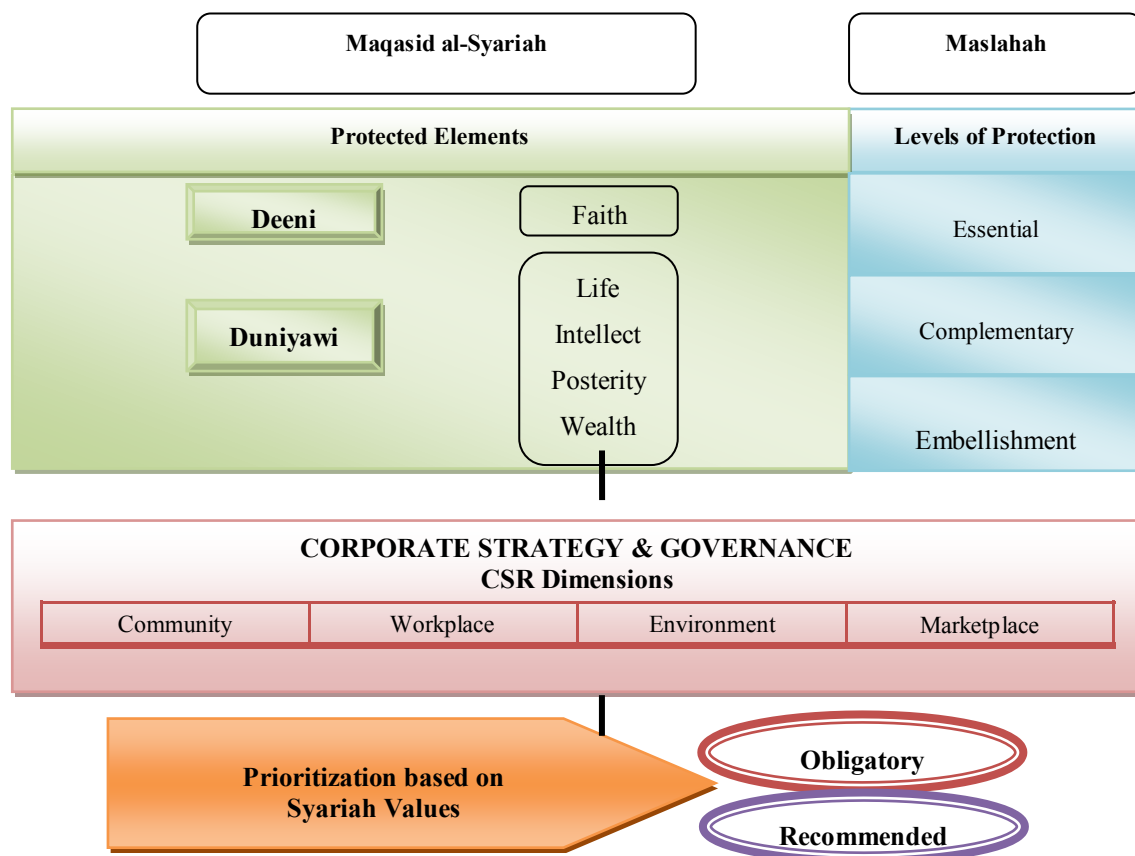

Figure 1. *i-CSR* Conceptual Framework based on the *Maqasid al-Syariah* and *Maslahah* Principles

Prioritization of CSR policies and practices of Islamic organisations

Expanding further on the concept of *Maqasid al-Syariah* and *Maslahah*, an Islamic organisation in planning for its CSR policies and practices should strategize such policies and practices to ensure compliance with the Islamic objective. The overall plan and strategies of the CSR activities should be undertaken at the highest level of corporate governance and should encompass the four key areas of Community, Workplace, Environment and Marketplace. The activities to be undertaken should then be categorised into the protected elements of *Faith, Life, Intellect, Posterity and Wealth* and prioritized in accordance to the levels of protection (*Essential, Complementary and Embellishment*), and grouped according to the Islamic values of *Obligatory and Recommended*. CSR activities that receive the highest priority within this framework are those which embrace the faith element of the *Essentials* category.

Table 1 presents the suggested prioritization of the CSR activities grouped based on the protected elements (*Faith, Life, Intellect, Posterity and Wealth*) and the levels of protection (*Essential, Complementary and Embellishment*). The resultant CSR activities to be undertaken should be prioritised based on *Obligatory* or *Recommended* activities.

Table 1: Classification and Prioritization of CSR Activities based on the Maqasid *al-Syariah* and the *Maslahah* Principles

Levels of Protection	Protected Elements	CSR Dimensions	CSR Activities	Prioritization based on Syariah values	
				Obligatory	Recommended
Essential	Faith	Community Workplace Environment Marketplace	CSR activities		
	Life				
	Intellect				
	Posterity				
	Wealth				
Complementary	Faith	Community Workplace Environment Marketplace	CSR activities		
	Life				
	Intellect				
	Posterity				
	Wealth				
Embellishment	Faith	Community Workplace Environment Marketplace	CSR activities		
	Life				
	Intellect				
	Posterity				
	Wealth				

Concluding Remarks

The establishment of Islamic organisations was based on the foundation that these organisations will conduct their businesses and fulfil the social objectives in accordance with the values and principles of Syariah. In order to fulfil their social obligations to society, therefore CSR policies and practices should be developed in line with Islamic laws and principles as revealed in the Qur'an and the Sunnah. This study draws on the principles of M*aqasid al-Syariah and Maslahah* to develop an Islamic CSR framework to provide guidance for Islamic organisations to formulate and prioritise their CSR policies and practices based on Islamic principles. This segregation of CSR practices based on the different levels of protection in order to preserve faith, life, intellect, posterity and wealth offers an integration of Islamic principles and values, as enshrined within the Qur'an and the Sunnah, with the business strategies and philosophies of Islamic organisations. Hence, this framework offers a structured approach for Islamic organisations to formulate their CSR policies to reflect their activities and be committed not only to the well-being of society and the preservation of the environment but more importantly to be accountable to the final analysis, to *Allah s.w.t.*

Future research in the area of Islamic CSR could be extended by applying this conceptual framework to examine the current CSR practices of Islamic organizations with a view to further refine the conceptual framework and to encourage Islamic organizations to prioritize their CSR activities in line with the teachings of Islam.

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