

## Corporate *ibadah*: an Islamic Perspective of Corporate Social Responsibility

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**Abstract:** Purpose-The objective of this paper is to explore the Islamic principles and law and formulate a conceptual framework of corporate social responsibility (CSR) based on Islamic values and beliefs. An Islamic CSR (i-CSR) framework is vital in guiding the CSR strategies, policies and practices of Islamic institutions. Design/Methodology/Approach-This notion of CSR in Islam is proposed by incorporating the concept of *tawhid* and integrating the principles of *Maqasid Syariah* (Islamic Law) and *Maslahah* (public good) which completes the mission of mankind on earth i.e. the absolute submission to his obligations in the performance of *ibadah*, *dakwah* and as a *khalifah*. Practical Implications-The establishment of the framework provides a holistic guidance based on Islamic beliefs, values and concepts which should be integrated with and embedded as part of the overall governance and accountability of institutions. This model is practical not only for Islamic organizations and institutions but also for other entities that subscribe to the beliefs that the function of business is a manifestation of the act of devotion to God, i.e. promoting good deeds. Originality/Value-A comprehensive model of Islamic CSR (i-CSR), which includes the elements of governance, accountability, prioritisation of activities and practices and disclosures. Paper type-Conceptual paper

**Key words:** Corporate Social Responsibility • Islamic CSR Framework • Sustainability • Islamic • Ibadah • Tawhid • Dakwah • Maqasid • Syariah • Maslahah

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## INTRODUCTION

Of late, Corporate Social Responsibility (CSR) has gathered its fair share of global focus and attention from various sectors particularly the business world. In order to be recognised as being progressive, corporations participate in CSR activities as a response to interrelated economic, societal and environmental demands within the marketplace. Many organizations believe that this focus provides a clear competitive advantage, stimulates innovation and moving in tandem with a tide of public opinion. They are motivated to involve stakeholders in their decision-making process as well as to address societal challenges, because today's stakeholders are increasingly aware of the importance and impact of corporate decisions upon society and the environment [1]. There are also firms that practice CSR because it

provides additional benefits such as enhancing their respective reputations, the licence to operate in society and reducing risks [2-4]. Some firms believe that participating in CSR would be akin to discharging their accountability to society, thus beneficial to the society [5-7]. Without exception, Malaysian Islamic organizations have also joined in the bandwagon by undertaking their respective CSR activities, their intentions clearly bearing no difference to the above mentioned activities.

Ironically, many organizations are still reluctant to undertake CSR initiatives, with a large majority requiring the extra push to be persuaded to practice sustainability. Many scholars in this field have attempted to provide answers to this puzzling question. Nevertheless, such attempts have evoked criticism in respect of issues relating to its validation, clarity of thought, inconsistencies and overall failure to render adequate

ethical guidance [8]. Perhaps, an Islamic perspective could provide some semblance of encouragement for organizations to participate in CSR and sustainability activities.

The evolution of Islamic resurgence throughout the Muslim world has brought about a surge in religious commitment among Muslims. This phenomenon, according to Esposito [9] has given rise to an increasing emphasis on Islamic law or *Shariah* as the main source of guidance in all aspects of a Muslims life. Integrating *Maqasid Syariah* (Islamic Law) and *Maslahah* (public good) could offer viable and useful solution. The implementation of Islamic CSR (*i*-CSR) principles based on the Quran and *Sunnah* may prove to be the expedient means to be employed by the organizations not just to maximize profits for their shareholders, but consequently affect the larger environment as well as prospering the society that they are accountable to.

The main objective of this concept paper is to explore this new territory and formulate a conceptual framework of CSR based on Islamic religious principles and values. The principle of *ibadah* could serve as an alternative and a comparable base in the study of various issues relevant to CSR from a much wider perspective. The next section will focus on the traditional concept of CSR. Section three will introduce the readers to the concept of *tawhid*, while section four will provide an insight into *i*-CSR via the integration of *Maqasid Syariah* and *Maslahah*. Finally, section five will elaborate on the issues relating to practice, disclosure and the concept of *dakwah*.

**Traditional CSR Practices:** A significant amount of coverage has been done in regard to CSR and its peripheral issues; studies have been undertaken by members of academia and views put forth by activists and corporate practitioners. However, the one common thread reaching through the bulk of the discussion on CSR is that they are based on Western orientated views. CSR is fundamentally about organizations holding themselves accountable for their impact on people and the planet. It is a comprehensive approach that a corporation employs in order to meet or exceed stakeholder expectations, beyond the conventional measures of revenue, profit and legal obligations. The concept of CSR involves voluntary actions promoted by organizations; thus it is deemed consistent with contemporary social, economic, political and environmental concerns while simultaneously maintaining its interaction with stakeholders. These stakeholders could include suppliers, consumers, clients, government, society, community, shareholders, workers

and managers. These stakeholders have cultivated a strong dependency on the socially responsible practices conceived by the organization and they are also affected by the transparency, sustainability and accountability of CSR principles [7]. Nonetheless, the motivation to participate in CSR activities depends on how an organization attempts to position itself, particularly in the context of society and the market place.

**Licence to Operate:** Traditionally, society perceived responsible organizations entities which supplied products or services valued by society; operated within the confines of the law and provided employment. Public expectations, over the past few decades, however have undergone significant changes. Perceptions fluctuate in tandem with paradigm shifts and so, corporations are obligated to attend to the human, environmental and other social consequences of their activities.

The early sixties saw the society's increasing concern for equal employment. The decade of the seventies, witnessed the clarion call for the minimization of pollution and the effective utilization of society's resources by corporations [10]. Environmentalists, for example, clamoured for information on corporate social responsibility and its social impact, both beneficial and detrimental, while labor unions demanded for more complete information on minority hiring, environmental affairs and company activities in foreign countries. Society, therefore, needs more than just economic facts but also social data in order to be kept informed on what companies are doing in regard to discharging their social accountability.

The increasing belief that businesses must operate in the interest of their owners and the public is backed by social pressure, for corporations to combine both the social and economic objectives in their operations and by legal mandate so as to avoid or correct the negative impacts of their operation on society [11]. The economic function is now recognized as being too closely linked to other societal elements to be allowed to operate without close public oversight. Communities for example, are very dependent on local industries, not only because they provide employment, but also by virtue of the fact that they directly affect the entire socio-economic structure of the environment. Corporations exerts positive as well as negative influences on the community. While employment, welfare services, improved qualities of life are some examples of the positive influences, pollution and congestion exemplify the negative aspects of their activities that constitute external direct and indirect social

and economic costs, which are borne by the community. If an organization is to survive it must legitimize its existence in the eyes of the society. CSR activities represent an attempt to legitimize the organization by projecting a positive image of social awareness to society [5,6,12].

**Greater Competitive Advantage:** Organizations have noted that participating in CSR is good for business. CSR improves competitiveness and efficiency both for organizations and the wider economy. CSR bears directly on an organization's profits and shareholder value through productivity gains in areas such as the health and training of their employees, enhanced risk management, staff recruitment and retention, the ability to attract and retain capital and increased market share through an improved reputation among consumers and customers [13]. Financial markets reward organizations with good CSR records and put pressure on their competitors to do likewise. Increasingly, investors are discerning and choose to invest in companies that have a sound reputation for CSR and ethical business. Leading companies advance further and identify socially responsible business niches as a means to develop and sustain competitive advantage [1].

Collins and Porras [14] for example, found out that companies which manage beyond their stakeholders' concerns are better off than those that do not, many times over because of (1) enhanced reputation, (2) enhanced risk management ability in the environmental, ethical, reputational and stakeholders arenas, (3) sustainable profits through strategic organizational performance and reduced operating costs, (4) improved stakeholder relationships through enhanced mutual understanding and (5) a strong perception that the company was acting responsively at the local level as well as responding to global concerns (see also Pfeffer, [2]; KPMG, [4]; Hubbard, [13]. Crowther and Jatana [15], however, found out that there is no link between CSR behavior and profitability (also, Aupperle, Carroll and Hatfield, [16]; Mohamed Zain, [17]; Martinez and Crowther, [18].

CSR is a good risk management practice; in which, it recognises the importance of investing in man-made capital to make the workplace safer, factories and infrastructure more productive and more environmentally friendly. In addition to treating environmental issues with care and responsibility, it is also equally pertinent to ensure that the right investments are made in human capital, for this is the real basis of wealth and social

stability. In the final analysis, the commitment is about making sure that societies are just and equitable, and that all stakeholders' needs and interests are recognised [19,20]. Failure in any one of these areas puts the company's 'licence to operate' at risk. Hence, CSR should be regarded as a form of long-term risk management, with boards of public companies making informed trade-offs between different stakeholders and different time horizons, lest they alienate any single group of stakeholders to the point where the right of the business to exist is jeopardised. However, if participating in CSR activities brings benefits to the organization, shareholders or the society, then why is every firm not participating in CSR? Or why do examples of reluctant companies still persist? If it is profitable, why do firms need to be persuaded to practice CSR? If it is sustainable, why are there many firms that do not participate than those that do? While many scholars in this field have attempted to provide theoretical, moral and ethical groundings for CSR initiatives but thus far, no comprehensive solution is in sight. Perhaps CSR from the Islamic point of view could be the utmost solution.

**Concept of Tawhid:** Tawhîd is the principal point of reference which guides Muslim to act correctly, in their relations with God, with other humans and the universe. The sincere practice of genuine tawhîd will inspire Muslim to lead a good life in this world and attain happiness in the Hereafter.

Tawhid means accepting that God is the ultimate owner of everything on earth and in the universe and that man is ultimately accountable to God. Submitting to that belief enlightens and liberates human beings from injustice, inequality, oppression and other forms of abuse and discrimination, as was originally taught and practised by the Prophet Muhammad S.A.W. [21]. The conviction that no human equals God has given rise to the principle of the equality of humankind. No human is superior to any other; all are fundamentally equal. A king cannot be a god to his people, a husband cannot be a god to his wife and a man cannot be a god to a woman. Because they are not gods, kings and leaders cannot be worshipped by their people, employees should not worship their employers, wives should not worship their husbands and so on and so forth. Since Islam represents *Ad-Din* (a way of life), mankind is expected to devote his life to Allah via *ibadah* (religious rituals). *Ibadah* covers two areas, i.e. formal and informal rituals. Formal rituals include prayers, *zakat*, performing the Haj, fasting etc. Informal rituals take the form of everyday living and the performance of good

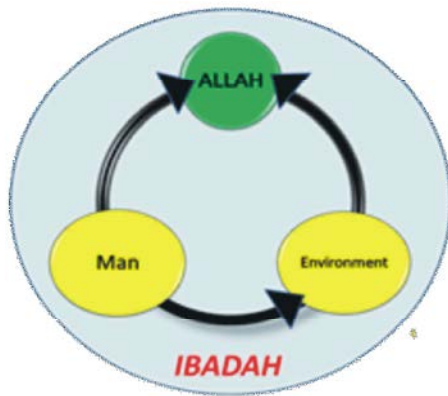


Fig. 1: Concept of *Tawhid*

deeds and distancing oneself from evil. Figure 1 illustrates the triangular concept of *tawhid* i.e. the relationship between Man-Allah, Man-Human beings and Man-Environment.

The interconnection between *ibadah* and *khalifah* (the vicegerent of Allah) are intertwined and cannot be separated. The dual functions of mankind entail:

- Performing *ibadah*, which encompasses the need to worship Allah SWT, seek His pleasure, follow His laws, be kind to all creations of Allah SWT and to refrain from acts of destruction.

*"I have only created Jinns and men, that they may serve Me."* (Quran, Adh-Dhariyat 51; 56)

*"He has encouraged mankind to mutual cooperation in good deeds, but forbidden in helping one another in furthering evil and enmity."* (Quran, Al-Ma'dah 5:2)

God's creations including the mountains, rivers, trees, birds etc all submit to Allah and glorify Him in their own ways. Shaykh Ahmed Abdul Mujeeb wrote; the sun, green meadows and trees glorify Allah. Birds, mountains and stones all praise Allah in ways that are unknown to us. Plants glorify Allah by standing; animals glorify Him by bowing down and inanimate objects glorify Him by lying down. And the heavenly creatures follow the same pattern.

*"[Rasul Allah], do you not see that all those who are in the heavens and earth praise Allah, as do the birds with wings out stretched? Each knows its [own way] of prayer and glorification of Allah: Allah has full knowledge of what they do."* (Quran, An-Nur 24:41)

*"Do you not realize [Rasul Allah] that everything in the heavens and earth submits to Allah: the sun, the moon, the stars, the mountains, the trees and the animals? So do many human beings, though for many others punishment is well deserved. Anyone disgraced by Allah will have no one to honor him: Allah does whatever He wills."* (Quran, Al-Hajj 22:18)

and that:

- Man as *khalifah* on earth needs to enforce the *Shariah* in his life, maintain the harmony and peace, protect the environment and to fulfill the tasks in the best possible manner through advice, trust, truthfulness and wisdom. Man's relationship with Allah swt revolves around the act of devoting his life through *ibadah* to Him. Man's relationship with other humans is predicated on the need to ensure that everybody lives in peace with one another. While man's relationship with the environment is based on the covenant that the earth which He has loaned to us will survive indefinitely.

The concept of *khalifah* (vicegerent) refers to the role, status as well as the mankind's responsibility to themselves and to the community as a whole. Free to roam the earth, mankind has been entrusted with the responsibility to manage not only other humans but also Allah's other creations such as the animals, the plants and the environment.

*"It is He who hath made you (His) agents, inheritors of the earth: He hath raised you in ranks, some above others: that He may try you in the gifts He hath given you: for thy Lord is quick in punishment: yet He is indeed Oft-forgiving, Most Merciful."* (Quran, Al-An'am 6: 165)

As a way of life, it is mandated that every deed and utterance that transpires must be in line with the Islamic teachings. Man must therefore act within the authority delegated to him by Allah.

*"O David! We did indeed make thee a vicegerent on earth: so judge thou between men in truth (and justice): Nor follow thou the lusts (of thy heart), for they will mislead thee from the Path of Allah: for those who wander astray from the Path of Allah, is a Penalty Grievous, for that they forget the Day of Account."* (Quran, Sad 38; 26)

**Islamic CSR (i-CSR):** Islam influences the decision making of its followers in every sphere of their lives. Since an organization is an entity governed by individuals, applying the Islamic concept implies that the main objective of organizations should be to perform devotion to Allah swt via *ibadah*. The principal *ibadah* of business is to gain profit in order that it will eventually contribute to *zakat* (formal ritual). Seek wealth in this world as if you are destined to live for another one thousand years and perform your *ibadah* as if you are destined to die tomorrow.

*“And seek, with the wealth that God has given you, the abode of the Hereafter, but do not forget your share in this world. And do good (to others) as God has done good to you. and spread not mischief, for God does not like those who do mischief.” (Qur'an, Al-Qasas 28: 77)*

Other *ibadah* of business (informal rituals) would be to provide employment to others, taking care of society, protecting the environment and much more. As a *khalifah*, leaders in business organizations are required to practice CSR essentially from the principle of *tawhid*. From an Islamic perspective, all possessions, wealth, expertise, abilities, positions and power belong to Allah SWT.

*“And when ye have completed your prayers, disperse through the land and seek the bounty of Allah and remember Allah constantly, that ye may achieve success.” (Quran, Al-Jumu'ah 62:10)*

We can surmise that most of the informal rituals or *ibadah* maybe categorised as being components of CSR. Therefore undertaking CSR initiatives is akin to performing *ibadah*. CSR in Islam is one of the essential human tasks which is a mandate from Allah. On one hand CSR is an act of obedience to Allah, while on the other hand it is a manifestation of human responsibility as the vicegerent of Allah on earth. Therefore, those who are bestowed with advantages and elevated positions by Allah are obliged to help others. The concept of vicegerency denotes that mankind is the representative of Allah on earth and as such Allah has entrusted mankind with the stewardship of all of His possessions. Dusuki [22] notes that organizations have been endowed with the power by Allah to conduct business in accordance with His laws. He notes that there are situations where a corporation endeavours to generate profits for its

shareholders, while simultaneously attempting to maintain and further enhance the economic resources of society. In the process, the company's management has to be equally aware of issues such as good environmental practices, safety, charitable contributions, social benefits and avoiding dangerous activities. All these are done to seek Allah's pleasure.

The paradigm of *taqwa* (piety) means a person is imbued with a strong understanding that their role in this world is to manage and develop the world in accordance with the *Shariah*. This means harmonizing and integrating material well-being with moral-spiritual values, which in turn determines their fate in this world and in the Hereafter. It provides a number of values for shaping social life and clarifies the status of human beings and their position in relation to the rest of creation. Furthermore, it defines the nature of human beings' relationship with Allah, with each other and with the natural environment [22]. Mankind therefore shall be divinely accountable to Allah SWT for all their actions on the Day of Judgment.

*“Then shall anyone who has done an atom's weight of good shall see it and anyone who has done an atom's weight of evil, shall see it.” (Quran, Az-Zalzalah 99: 7-8)*

The incorporation of *Maqasid Shariah* and *Maslahah* principles in CSR would bring about justice, transparency, trusteeship, unity and sustainability. These principles would shift the organization's paradigms by implying that the entrepreneurs are no longer driven by mere profit maximization, but by the pursuit of ultimate happiness in this life and in the Hereafter. *Shariah* principles can be interpreted as the mission and objective of Islamic law (*Maqasid Shariah*). Generally, the *Maqasid Shariah* is predicated on benefiting the individual and the community and its laws are designed to protect these benefits and facilitate the improvement and perfection of human life in this world. The *Shariah's* uppermost objectives rest within the concepts of compassion and guidance, which seek to establish justice, eliminate prejudice and alleviate hardship by promoting cooperation and mutual support within the family and society at large [23]. *Maqasid Shariah* serves to do two essential things, namely *tahsil*, i.e. the securing of benefit (*manfaah*) and *ibqa*, i.e. the repelling of harm or injury (*madarraah*) as directed by the Lawgiver. *Maslahah* is a juristic device used in Islamic legal theory to promote the public good and prevent social evil or corruption [23].

In this regard, by integrating the two concepts of *Maqashid Shariah* and *Maslahah*, the principles of CSR i.e. justice (*al-‘adl*), virtue (*al-mashlahah*), wisdom (*al-hikmah*), equality (*al-musawah*), compassion (*al-rahmah*), human rights principles (*al-huquq al-insaniyah*), sustainability would then be achieved.

**Practice and Disclosure as a Means of Dakwah:** Since Islam is *Ad Deen* (a way of life), everything a company does is constructed to be *ibadah*. As part of *ibadah* all Muslims also are encouraged to perform *dakwah*. *Dakwah* is the act of calling people to the religion of Allah and brings with it abundant rewards and merits for those who perform this noble deed [24], quoted from Sipon and Ramli [25]. In other words, *dakwah* means to invite, promote, encourage and extend good deeds to people and to understand the worship of Allah as expressed in the Quran and the Sunnah of the Prophet, for both Muslims and non-Muslims. Therefore, participating in and the practicing of CSR is an act of *dakwah*.

Performing *dakwah* involves both our words and actions. Even though many organizations are participating in CSR activities, numerous others (especially Muslim owned companies) are reluctant to disclose such activities because they are afraid that their good deeds will not be rewarded [26]. Islam does not forbid the disclosure of good deeds, but rather it is the intention that is of the utmost importance.

*“If you do good deeds of charity openly, it is well; but if you bestow it upon the needy in secret, it will be even better for you and it will atone for some of your bad deeds. And God is aware of all that you do.” (Quran, al Baqarah 2:271)*

*“Those who spend their possessions (for the sake of God) by night or by day, secretly or openly, shall have their reward with the Sustainer; and no fear need they have and neither shall they grieve.” (Quran, Al Baqarah 2:274)*

Indeed, one should view disclosing good deeds or CSR activities for the purpose of informing the public and to be seen in doing so as ‘*dakwah*’. The command to call or invite the people to the worship of *Rabbul-Alameen* is given in the verse of the Quran:

*“Invite to the way of your Lord with Hikmah (wisdom) and beautiful preaching and argue with them in a way that is better.” (Quran, An-Nahl 16:125)*

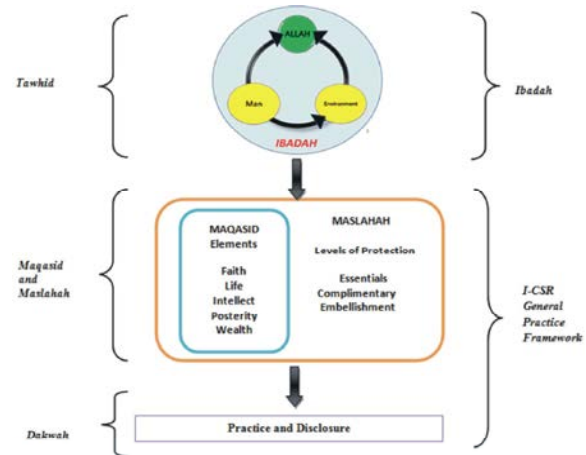


Fig. 2: Corporate *Ibadah* and I-CSR Framework

*“Verily, we have raised in every nation a messenger (proclaiming) worship Allah (alone) and shun false gods.” (Quran An-Nahl 16:36)*

The Quran and the Hadith of Prophet Muhammad contain numerous references on the importance and the obligations of *dakwah*. In the Quran, Allah has placed the responsibility on the Muslim *ummah* to convey the message of Islam to mankind. Allah (SWT) says:

*“Thus we have appointed you a model community (ummah) that you may be witnessed against mankind and that the Messenger may be a witness against you.” (Quran, Al-Baqarah 2:143)*

Allah will reward Muslims with prosperous lives if they perform *dakwah* for His sake. With regards to the reward, the Prophet has said: “Whoever guides (another) to a good deed will get a reward similar to the one who performs it”. Allah, the Merciful, not only commends those who call others to Islam, but subsequently promises unlimited rewards to them [24].

*“Who is better in speech than one who calls (men) to Allah, works righteousness and says, I am one of the Muslim?” (Quran, Fussilat 41:33)*

*“And he who brings the Truth and he who confirms (and supports) it-such are the men who do right. They shall have all that they wish for, with their God. Such is the reward of those who do good: so that Allah will remit from them (even) the worst in their deeds and give them their reward according to the best of what they have done.” (Quran, Az-Zumar 39:35).*

These Islamic principles and philosophies have put forward an idea about the corporate ibadah and the i-CSR framework, as depicted in Figure 2.

## CONCLUSION

Islam propagates business. For a nation's economy to grow, organizations must flourish to provide zakat. Organizations, however, have to operate in an ethical manner, otherwise, the managers will face the consequence. And even if they escape "worldly" consequences of unethical business practices, they will definitely not be able to avoid Allah's judgement in the Hereafter. This is the concept of CSR and 'Corporate Ibadah' in Islam. This is done by incorporating the concept of *tawhid* and integrating the principles of *Maqasid Shariah* and *Maslahah* which completes the mission of mankind on earth i.e. to perform his duty of *ibadah* and *dakwah*. Thus, in performing corporate *ibadah*, even in the absence of pressure groups or NGOs, practising and promoting ethical business practices are mandatory because the ultimate accountability is towards Allah swt.

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