Corporate Social Responsibility in Malaysian Organisations: Community Environmental Dimensions and Islamic Perspective

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Abstract
Islamic organizations have the upmost responsibility to ensure that their business operations comply with Shariah principles. However, their approaches to positive actions through Corporate Social Responsibility (CSR) have been varied because of inadequate guidance on the initiatives based on Islamic principles. Despite that CSR has been widely researched and is considered by most as a compulsory practice to be competitive, the current framework for CSR does not incorporate the Shariah principle to explain corporate involvement in social and environmental activities for Islamic organizations. Therefore, utilizing the Islamic CSR framework (i-CSR), this paper explores the current state of CSR initiatives and the motives for stakeholder engagement specifically from the environmental community dimension within Malaysian Islamic organizations. Semi-structured interviews with ten personnel from five Islamic organizations were conducted face to face at the field site. Data analyzed using NVivo software reveals that these organizations have embraced social responsibility beyond its business purpose. The CSR activities are in line with the Shariah principle and are influenced by multiple motivations. The results suggest the importance of an appropriate CSR framework and if adopted, it can be an important element of the overall governance and accountability framework of an Islamic organization.
Keywords: CSR; Shariah; Islamic organizations; Stakeholder engagement; Community environment.

1. Introduction

Islamic organizations were set up with a purpose to operate an economic system premised upon the values and principles of Shariah (Zain *et al.*, 2015). They added that such organizations should be managed by epistemological aspects of Tawhid, Shariah and Islamic ethics. Thus, Islamic organizations have the utmost responsibility to ensure that their business operations comply with Shariah principles, which is regarded as the sacred law of Islam obtained from the Qur'an and the Prophet's hadith. However, their approaches to positive actions through Corporate Social Responsibility (CSR) have been varied because of inadequate guidance on the initiatives based on Islamic principles (Darus *et al.*, 2013). CSR reflects the integration of social and environmental activities on a voluntary basis at the organizational level. Despite that CSR has been widely researched and is considered by most as a compulsory practice to be competitive, the current framework for CSR does not incorporate the Shariah principle to explain corporate involvement in social and environmental activities for Islamic organizations. Alamer *et al.* (2015), stated that researchers have also argued about the appropriate measurement to be applied for CSR within the Islamic banks. Similarly, Jusoh *et al.* (2015) highlighted that the status of CSR concept and the accountability of Islamic bank in its CSR activities from Shariah perspective has yet to be established. Nevertheless, the CSR activities of Islamic organizations ought to comply with Shariah and be accountable to Allah (s.w.t) to serve the community and to protect the environment. Hence, the crucial question to consider is whether the Islamic organizations in Malaysia are indeed practicing CSR according to Islamic principles and values.

Therefore, utilizing the Islamic Corporate Social Responsibility (i-CSR) framework, this paper explores the current state of CSR initiatives and the motives for stakeholder engagement, specifically from the environmental community dimension within the selected Malaysian Islamic organizations.

The remainder of this paper is organized as follows. Section 2 provides a review of the relevant literature. An explanation of the methodology adopted is then presented in section 3. Section 4 discusses the results while the final section concludes the paper.

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2. Literature Review

2.1. Corporate Social Responsibility

CSR is defined as a "*concept whereby companies integrate social and environmental concerns in their business operations and their interaction with their stakeholders on a voluntary basis*" (European Commission, 2011). Post *et al.* (1996), explained that an organization must be held accountable for all of its actions that can have effect on its stakeholders, communities as well as, the environment. In addition, Evans and Sawyer (2010) stated that a business will only convince the stakeholders that they consider CSR as most important if they can demonstrate that their policies achieve the intended social, environmental and ethical outcomes. They further pointed out that despite a substantial number of organizations in South Australia claim to practice CSR; many do not act in a socially responsible manner. Thus, it is no wonder researchers have debated on the core issue of CSR, which revolved around changing the CSR approach from compliance to engagement, from harm to caring (Novak, 1996).

In the context of Islamic based organizations which include Islamic financial institutions, they are expected to embrace the Shariah requirements and to embed moral, ethical, and socially responsible values in their business operations (Atiqah and Yusro, 2018; Darus *et al.*, 2015). However, Asrori (2014) discovered that Islamic banking is faced with two weaknesses. The management of Islamic banks is not able to ensure that all products and banking services rendered comply with Shariah, and they are also unable to guarantee the protection of financial risks faced by stakeholders including investors and depositors. Jusoh *et al.* (2015), put forth that Islamic institution such as an Islamic bank share similar liability with natural person besides having similar responsibility with Muslim natural person. But the difference between them is that the liability of Islamic institution lies in the responsibilities covering both mu'amalat and ibadat while a Muslim is liable for responsibilities relating to only mu'amalat. Hence, the Islamic bank responsibility covers performing CSR activities. According to Atiqah and Yusro (2018), the implementation of CSR in the context of Islam has risen and so too is the interest to report the social life especially Islamic social reporting in companies or institutions based on Shariah. Nonetheless, Basah and Yusuff (2013) stated that the Islamic bank in Malaysia which complies with religious principles ought to demonstrate more proactive CSR activity and policies as well as, achieve grander performance than its conventional counterpart.

2.2. Islamic Corporate Social Responsibility Framework

In the current framework of CSR, the spiritual concept is absent in the core aspect to explain organizations' involvement in social responsibility relating to their obligation to God (Ismail *et al.*, 2014). Further to that, Wood (2010) proposed that the study of CSR should integrate research and thinking in other domains. Thus, the Islamic CSR conceptual framework developed would be able to provide a holistic guideline for Islamic organizations on the implementation of CSR policies and practices in line with the philosophy and values of the Qur'an and Sunnah (Darus and Yusoff, 2014). The Islamic CSR conceptual framework prescribed new sets of standards for Islamic organizations to adhere to as well as, to engage in CSR activities. The Islamic CSR conceptual framework contains the three core elements that function as the fundamentals of Islamic principles. They comprise (1) the concept of tawhid and ibadah, (2) the principles of Maqasid al-shariah and Maslahah, and (3) the practices and dakwah (see (Darus and Yusoff, 2014; Darus *et al.*, 2015). The framework would facilitate a better prioritization of CSR activities within Islamic organizations so that it will be by Shariah. The framework uses the existing four key dimensions of CSR; namely community, workplace, marketplace and environment to categorize CSR practices of Islamic organizations. These dimensions are in line with the spirit and teaching of Islam (see (Darus *et al.*, 2015; Ismail *et al.*, 2014; Yusuf and Bahari, 2011).

Specifically, the community, the first primary dimension of i-CSR framework focusses on the relationship between an organization and the community. So, it relates to the impact of an organization's operations toward society. An institution can be affected by or on the contrary has a bearing on a community. The i-CSR framework stipulates that the community in Islam does not separate between the religious aspect of society and that of the social and the political perspectives. They are in fact bounded by the Shariah. Thus, the community in Islam goes beyond national boundaries, in which it propagates human rights, equality, diversity, tolerance, respect, togetherness, individual conscientiousness, social belongings, brotherhood and obligation of kin, and the duties of charity and pilgrimage (Darus and Yusoff, 2014). The Qur'an says

> "...and fear Allah (SWT) as much as you can and, listen and obey; and spend in charity for the benefit of your souls. And those saved from the covetousness of their own souls; they are the ones who achieve prosperity" (Qur'an: Al-Taghabun).

Table 1 presents a summary of the recommended community-related activities based on the prioritization of i-CSR.

Table-1. Summary of the Suggested Community-Related Activities Based on the Prioritization of i-CSR

Key Area 1: Social development	• **Contribution for the needy** • **Community development** • **Culture**	• **Contribution to the eligible recipients** • **Promoting Islamic values**
Key Area 2: Education and awareness	• Education	
Key Area 3: Economic development	• Economic development	• Employment opportunity
Key Area 4: Health	• Health programs for the public and the needy	

3. Methodology

Semi-structured interviews were the sources of qualitative data for this study. The data collecting technique is viewed as the optimal method in which the researcher aims to unfold what is known about the concepts in questions from the informant's perspective (Chenail, 2011). Moreover, the open-ended question enable follow up questions as well as, probes based on the answers provided by the interviewee (Dikko, 2016). Thus, the qualitative data if utilized would lead to a better emphasis on nuance, setting and interdependence, as well as increased depth of understanding of the cases and programs studied (Castleberry and Nolan, 2018; Ritchie and Lewis, 2003; Sutton and Austin, 2015). However, the qualitative data is soft and unscientific, and if it is utilized, it will reduce statistical generalizability (Patton, 2002). The interview technique is useful in understanding behavior and behavior change (Aziz and Said, 2011; Sutton and Austin, 2015). All the interviews whether individual or focus group types were conducted face-to-face at the organization site. Shadowing Gugui and Rodriguez-Campos (2007), the informants selected for the interviews were based on them processing information of value to the study. Table 2 provides a summary of the interviews conducted at five institutions. Three Chief Executive Officers (CEOs), one Group Deputy CEO, one Chief Operating Officer, one Head of Department (HOD), three managers and one executive were interviewed.

Table-2. Summary of Interviews

Individual	Islamic organization	Group Deputy CEO
Individual	Islamic Bank	CEO
Focus group	Islamic Bank	HOD & Senior Manager
Individual	Islamic organization	COO
Focus group	Islamic organization	General Manager & Senior Executive
Focus group	Islamic Bank	CEO & Shariah Manager
Individual	Islamic Bank	CEO

The interview protocol guided the conversation while probing questions were used to pursue issues and to enhance understanding of responses, which contribute to improving the validity and reliability of conducted interviews (Yin, 2009). The concept of reliability and validity reflects the overarching constructs that can be appropriately used in quantitative as well as, qualitative methodologies. Cypress (2017), states that to validate indicates "*to investigate, to question and to theorize, which are all activities to ensure rigor in a qualitative inquiry*". Following Muslim *et al.* (2013) and, Sutton and Austin (2015), all recorded interviews were transcribed in verbatim. As suggested by Sutton and Austin (2015), field notes were taken to supply significant information about the circumstances of the interviews not captured by the digital recording. Transcripts were imported into NVivo 10 software for data analysis to be carried out. Data were then coded and analyzed to search for patterns and emerging themes.

4. Results and Discussions
4.1. Current State of CSR

The results revealed that the selected Islamic organizations implement their CSR programs with an emphasis on the four pillars of Marketplace, Community, Workplace and Environment. To a certain extent, the interview results suggest that in line with the Islamic fundamentals, the selected organizations firmly believe in giving back to the community through sharing the earnings of their success. However, the CSR initiatives at these organizations are focusing towards contributing to the community, workplace and marketplace. Although the organizations aim to achieve a balance by emphasizing on the four pillars, the environmental component seems to be less emphasized. It is due to the nature of their business which does not contribute much impact to the environment unlike other sectors such as manufacturing and oil and gas industries. Table 3 shows examples of the CSR activities of these organizations.

Table-3. Examples of CSR Initiatives

No.	Types of Organization	Types of Fund	Examples of CSR Initiatives
1.	Conglomerate (including Islamic bank)	Zakat fund and non-zakat fund	Human capital development through staff financial assistance to further their education Periodic health screening and blood donation drive, Go-kart championship. Regularly contributes towards impactful projects involving marginalized and underprivileged
2.	Islamic bank	Zakat fund and non-zakat fund	Jointly organized annual national spelling competition; host student leadership enrichment development program; adopts and improved trails within a Klang valley. Football clinic - the aim is to inculcate environmental awareness and promote fitness among urban citizens.
3.	Islamic organization	Zakat fund and on-zakat fund	The contribution of haemodialysis machines to Government hospitals. Human capital development and service training excellence for staff. Education related activities such as scholarship awards and school adoption Environmental awareness campaign
4.	Islamic Bank	Non-zakat fund	Committed to supporting programs which develop financial and business literacy skills to help achieve academic excellence Award scholarships to young children with leadership potential Underprivileged community support and development, water conservation and environmental program for schools
5.	Islamic bank	Zakat fund and non-zakat fund	Provide financial and non-financial aids to the underprivileged Support the attainment of sound education among marginalized children Promote an ethical and caring society through a better understanding and practice of the tenets of Islam Contribute financial aid to the Society of Braille Malaysia to standardize symbols in braille Qur'an worldwide. Donation to orphanages; Clean-up of old folks home.

The interview results revealed that the four organization' CSR activities are strongly associated with zakat since part of the funding were derived from zakat collection. Thus, all CSR activities from such sources must strictly be in line with the Islamic fundamentals. In this aspect, the recipients should be the less fortunate Muslims. However, if the non-zakat fund is the source for CSR initiatives, the recipients can encompass non-Muslim as well. According to the Deputy Group CEO of a conglomerate,

> "So any non-compliance needs to be eliminated or at least reduced to the minimum level so that the journey has a very clear destination. To me, CR or CSR should be aligned to the concept of zakat, the idea of sadaqah and maqasid al-shariah, all the good Islamic teaching"

On another note, to some extent, the results of the study revealed that a migration from philanthropy to CSR and then to corporate responsibility (CR) has taken place in several of these organizations. CR is now the key area of focus in creating value that goes beyond philanthropic commitments in these organizations. They also take pride in creating a business environment that is sustainable to their stakeholders and society as a whole. In keeping with the principles of good governance, thus, the CSR or CR initiatives are structured to include Workplace, Community, Marketplace and Environment initiatives. Premise upon their vision to ensure business operations are conducted responsibly; these organizations also strive to upload their CSR or CR commitments to achieve strong environmental and social performance. The Deputy Group CEO emphasized that

> "So, it used to be just philanthropy but we have moved out from philanthropy or philanthropist approach to the Corporate Responsibility. So, there is a migration from philanthropy, Corporate Social responsibility to Corporate Responsibility"

He explained that philanthropy is about caring; basically, one person or an organization cares about the society or community by the generous donation of money to support a good cause. In essence, it is just about the act of giving. He added that when the organization moved to CSR, the focus changed to caring about the society or community which evidently reflects dealing with both internal and external stakeholders. On the other hand, the Deputy Group CEO explained that the CR, which is based on global Reporting Initiative (GRI), reflects to giving, but at the same time looking at the impact of organizations, from the perspective of social impact as well as the economic impact. He stated that the social implications looked into how the activities would affect the organization and society. The society's belief of the group can have impact on them. This view is consistent with those from other Islamic companies in the study. They also confirmed that CSR has evolved into CR in their respective organizations.

For example, the general Manager of an organization said "*everybody talk about CR now. It runs through the company from the way you do business until social responsibility*".

The CSR initiatives from the community dimension of the selected Islamic organizations are mapped with the Prioritization of i-CSR as shown in Table 4. The aim is to determine whether the CSR initiatives carried out are in tandem with the recommended i-CSR framework. The mapping of both practices revealed that all the CSR initiatives identified do subscribed to i-CSR practice, specifically concerning Key Areas 1 (Social Development), 2 (Education and Awareness), 3 (Economic Development) and 4 (Health). Overall, regarding the environmental community dimension of the selected Islamic organizations, Key Area 1 (Social Development) has been greatly emphasized.

Table-4. Linking CSR Initiatives – Community Dimension With i-CSR Practice And Prioritization

No.	Types of Organization	Examples of CSR Initiatives	Key Areas
1.	Conglomerate (including Islamic bank)	Periodic health screening and blood donation drive, Go-kart championship Regularly contributes towards impactful projects involving marginalized and underprivileged	KR4 Health programs form the public and the needy KR1 Community involvement KR1 contribution for the needy
2.	Islamic bank	Jointly organized annual national spelling competition Organize student leadership enrichment development program Adopts and improved trails within or nearby Klang valley Football clinic - the aim is to inculcate environmental awareness and promote fitness among urban citizens.	KR2 Education KR2 Education KR1 Community involvement KR2 Education KR4 Health
3.	Islamic organization	The contribution of haemodialysis machines to Government hospitals. Education related activities such as scholarship awards and school adoption Environmental awareness campaign	KR4 health programs for the public and needy KR2 Education KR2 Education
4.	Islamic Bank	Organized programs to develop financial and business literacy skills to help achieve academic excellence Award scholarships to young children with leadership potential Underprivileged community support and development, water conservation and environmental program for schools	KR2 Education KR2 Education KR1 Community involvement
5.	Islamic bank	Provide financial and non-financial aids to the underprivileged Support the attainment of sound education among marginalized children Promote an ethical and caring society through a better understanding and practice of the tenets of Islam Contribute financial aid to the Society of Braille Malaysia to standardize symbols in braille Qur'an worldwide. Donation to orphanages; Clean-up of old folks home.	KR2 Education KR2 Education KR1 Promote Islamic values KR1 contribution to the eligible recipients KR1 contribution for the needy KR1 Community involvement

4.2. Stakeholder Engagement and Community Dimension

The stakeholder perspective is referred to as "*something which is inescapable is one wants to discuss and analyses CSR*" (Branco and Rodrigues, 2007). They explained that it is a necessary process in operationalizing CSR, and it can related to issues such as human resource management, health and safety at work and relations with local communities. Stakeholders in the context of the selected Islamic organizations include the shareholders, employees and most importantly the community that these organizations served. The stakeholders used various modes of communication channels whether through the conventional mode or otherwise to engage with external parties such as non-governmental agencies (NGO), hospitals, the institution of higher learning, schools and orphanages. To some extent, the interview result revealed that the motivation for stakeholder engagement regarding CSR initiatives as well as, looking at it from the onset of community dimension within the selected Malaysian Islamic organizations can be associated with to becoming Shariah complaint; care for all and to achieve the feel good factor. The CEO of a major

Islamic bank noted that because they are Islamic organizations, the public aspects them to practice CSR because of who they are. He pointed out that

> *"We are a Shariah compliance organization. Everything that we do, from our daily business transactions or activities to our CSR activities, we must make sure that everything is within Shariah. It is expected of us. Our clients expect us to be Shariah compliant."*

Further to that, the COO of an Islamic organization explained that all its activities including CSR programs carried out are in line with the Islamic fundamentals. Specifically, he said that among others "*the organization aims to provide competitive, halal and toyyiban returns*". In a similar vein, the Deputy Group CEO of a conglomerate explained that in its operations, the institutions prioritize the interests of its customers. The organization as well as, its stakeholders including suppliers ensures that all products manufactured and services rendered comply with Islamic principles besides achieving maximum customer satisfaction and ensuring more positive impact on the community. In quintessence, these institutions strive to develop an open market environment which subscribe to Islamic values as well as, contribute positively to all stakeholders. The Deputy Group CEO said

> *" the conduct on whatever you do, the means must be adequately justified. It is not the end that justify the means. For example, I've got huge profit but through what? The child labor…that's not good."*

The COO provided similar views on stakeholders' engagement in CSR practices at their institutions. The COO stated that

> *"Our CSR practices touch the life of people. We reach out and touch lives. [The institution] consistently maintained its position as a caring and responsible organization by contributing and sharing income earned with the stakeholders through various community and environmental activities."*

Similarly, the Deputy Group CEO said

> *"This concept [CSR] links very much to the Islamic values which are caring for all meaning it's not just about making money or profit, and it is not just selling a product but it is about being responsible for what you do. Then, what you do, it will come back to you because through that caring attitude you will get back the social and economic impact on your organization."*

The senior manager in an Islamic bank also noted that engaging in CSR activities brings about the 'feel good' and 'friendly' factors to the clients. He said

> *"Because we realized that a lot of people out there place high value on organization that actually participated in the CSR programs. They value it because they said this company is actually giving back to the society. So, they would want to associate themselves with this particular company. To us, if you are not yet our customer, participating in Shariah compliance activities would not only give confidence of our services to our potential customers but also providing 'feel good' factor that we are supporting our society"*

5. Conclusion

The purpose of this paper is to explore the current state of CSR initiatives and motives for stakeholder engagement specifically from the community environmental dimension of selected Islamic organizations in Malaysia. The results from the study suggested that migration from philanthropy to CSR and then to CR have taken place in several of these Islamic organizations. It was apparent that the CR of Islamic organizations do not merely focus the social responsibility aspect but to obtain economic impact too which can be link to both internal and external environment, hence embracing a social responsibility above its business purpose. The result also indicates that the stakeholder engagement in CSR programs undertaken by these organizations does comply with the Shariah principles and is influenced by multiple motivations or goal frames. It can be concluded that stakeholders' engagement with external parties on various CSR programs stemmed from wanting to be Shariah compliant, to care for all and to achieve the feel good factor. All the CSR initiatives identified from the community dimension do subscribe to i-CSR practice; specifically Key Area 1 (Social development), Key Area 2 (Education and awareness), Key Area 3 (Economic development) and Key Area 4 (Health). However, Key Area 1 (Social development) has been greatly emphasized in many of these Islamic organizations.

The findings from the paper further advanced the literature on CSR, specifically from the Islamic perspective. In the context of the current study, the Islamic organizations firmly believe in giving back to the community through various CSR initiatives to be progressive. Evidently, this focus provides a clear competitive advantage and stimulates organizational growth. Consistent with Jusoh *et al.* (2015), it can be concluded that Islamic organizations can be acknowledged as a legal entity in Islam, thus, is accountable for CSR. The common limitations in the qualitative study include among others the problems of generalization and personal perceptions of informants. Additionally, the constraints of this study are itself if addressed provides and avenue for future research. Further studies can be undertaken using case study or survey methods to examine CSR practices of Islamic organizations from all four dimensions with the purpose of refining the i-CSR framework. Nonetheless, it is essential to point out that i-CSR framework if adopted it can be an important element of the overall governance and accountability framework of an Islamic organization.

Acknowledgement

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