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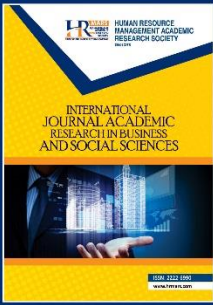
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Relevance of Maqasid Al-Shari'ah in Corporate Social Responsibility

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Abstract

Philanthropic awareness among corporate companies to implement corporate social responsibility (CSR) has been increasing. Nevertheless, their CSR contribution and impact on the community are still in question due to absence of framework that could serve as benchmark for the CSR implementation. Therefore this study seeks to examine principles contained in *maqasid al-Shari'ah* (the Shari'ah's objectives) that are relevant with CSR concept to be featured in the CSR implementation framework. This study uses qualitative methods through content analysis design. While data analysis of the study is descriptive in nature. The study shows that *maqasid al-Shari'ah* and CSR are two concepts that are associative in nature and can be integrated as framework for CSR practise. The framework can be developed through three aspects namely educating individuals, upholding justice and preserving the *maslahah* (public good). Taking into account the relevance and importance of key principles featured in the *maqasid al-Shari'ah*, thus this study serves as a catalyst in developing *maqasid al-Shari'ah based* framework for CSR implementation among corporate companies in Malaysia.

Keywords: Maqasid Al-Sharicah, CSR, Corporate Governance, Business Ethic, Management

Introduction

CSR has always become a hot topic of discussion in many areas and it has increasingly gained a lot of attention that over time CSR has evolved its own discipline. Beginning from the 1950s until the present time, the expansion of CSR-related knowledge that began in the West has resulted to different approaches of CSR concepts and theories. Nonetheless, discussions on Islamic CSR theory are still lacking in numbers and they need to be given worthy attention. The study seeks to investigate how relevant is *maqasid al-Shari'ah* in the CSR implementation. In doing so, the study need to explain on the meaning of CSR and *maqasid al-Shari'ah* as a concept. Subsequently, the study seeks to find the relevance between the two concepts. To achieve this purpose, content analysis methodology will be adopted in the study. As for theory that serves as basis of the study, the concept of *maqasid al-Shari'ah* presented by Abu Zahrah has been selected to be associated

with the CSR concept. The concept of *maqasid al-Shari'ah* is divided into three, namely educating individuals, upholding justice and preserving the *maslahah*.

The Concept of Corporate Social Responsibility

Corporate Social Responsibility or in short CSR has become a very specific and commonly understood term that refers to practice and discipline of knowledge in relation to corporate social responsibility. Bowen, known as the father of CSR, has defined CSR as social awareness among corporate companies. Bowen (2013) addresses that although corporations do have their own responsibility to conduct business operations at their own expense, they should also pay attention to social objectives and values to be embraced by the society. On the other hand, Carroll (1999) cites that the World Business Council for Sustainable Development defines CSR as an ongoing commitment by a company to be more ethical and contribute to economic development while improving life quality of of the workers, their families and the local community. Carroll (1979) and Carroll & Butchholtz (2012) also propose CSR implementation models through four main categories:

- a. Economy - generating profitable returns;
- b. Laws - being compliant with applicable laws;
- c. Ethics - being honest, fair and avoiding harm; and
- d. Charity - being a good corporate citizen and contributing to society.

CSR came to prominence in 1917 when Henry Ford introduced the idea of 'business is service' which was completely opposed by the shareholders of other companies until the case was heard in a Michigan court (Lee, 2008). According to Carroll (1999), CSR has been a hot topic of debate among scientists and has been revolutionizing in terms of its definitions, theories and approaches since the 1950s. CSR-related knowledge has expanded in the West and becoming more significant among corporate companies although it was initially opposed as it was perceived as violating the company's main goal of pursuing profits. The development of CSR is due to relevant relationship between the company and the community which will eventually give positive impact to the company's reputation and profitability (Lee, 2008; Frederick et al. 1988; Arshad et al. 2012). Conventional scholar studies on CSR have found various evolution of CSR theories such as shareholder theory (Friedman, 2002), stakeholder theory (Carroll, 1979; Freeman, 1984), legitimacy theory (Suchman, 1995) and contract theory social (Moir, 2001).

While such theories emphasize on corporate responsibility to stakeholders such as government, workers, consumers, the public and the environment, gaining profits and ensuring preservation of the company's reputation nevertheless remains as their major goals. To add further, religious aspects are totally out of question in the Western oriented CSR theories (Dusuki, 2008; Arshad et al. 2012; Mohammed, 2007; Farook, 2007). Such theories contradict with Islamic teachings that emphasize religious principles in business such as *halal* (lawful) and *haram* (unlawful), sin and reward, etc. that will affect human life in both world and the hereafter.

In defining CSR from an Islamic perspective, CSR can be understood as part of religious obligation resulting from one's faith to meet the needs of one's relationship with God and relationship with one's being (Dusuki, 2008; Aribi & Gao, 2010; Farook, 2007). Meanwhile, Khurshid et al. (2014) have developed a conceptual model of CSR based on Islamic perspectives which also consists of four aspects with addition of religious association compared to the conceptual models carried out by Carroll (1979) and Carroll & Butchholtz (2012). They are:

- a. Islamic Economy - making profits without imposing harm on others;
- b. Islamic law (Shari'ah) - complying with Islamic law;
- c. Islamic ethics - adhering to Islamic values; and
- d. Welfare - giving contribution to the community.

Maqasid Al-Shari'ah Framework according to Abu Zahrah

Highlighting the book of Usul al-Fiqh authored by Abu Zahrah (1997), he states that: "Islamic *Shari'ah* comes with bringing blessings to mankind through three goals:

- a. Educating individuals in society to establish goodness and to prevent harm on others as foundation. It can be seen through religious obligations such as prayer and fasting to enlighten the human soul to love one another. As well as zakah obligation that contains the principle of *ta'awun* (mutual aid) between the rich and the needy;
- b. Promoting justice in society whether in a Muslim or non-Muslim community. Islam upholds social justice regardless of social status of certain groups. In fact, Islam emphasizes on human rights and gives no room to any unjust or oppressive treatment even at the battlefield; and
- c. Preserving *maslahah* (public good) in society is the ultimate goal of law enforcement. Every Islamic law has its own *maslahah* even though it is beyond reach of the human mind. The *maslahah* to be considered are not the ones that are inclined on human desire and passion but ones that concern interest of the public rather than interests of certain parties.

The first objective of *maqasid al-shari'ah* outlined by Abu Zahrah is to educate individuals. Meaning that it aims to shape individuals to become source of goodness to society and not causing harm on others so they can live in a harmonious social order (Abu Zahrah 1997). Achieving this aim will result in the individual being trained by the soul to help other people. The rich are compassionate for the poor, while the poor receive help from the rich with gratitude and seek to change their lives. Therefore, the poor will not feel resentful and envious of the rich because distribution of wealth has been practised in Islam through *zakah*, *sadaqah* and *waqf* and many other forms of charitable responsibility to help those in need.

Second objective is upholding justice which refers to being just to every members of society (*al-'adalah al-ijtima'iyah*) who comes from different background of wealth, race, ethnicity

or skin color. Every human being is recognized as having the same rights. However, the ultimate goal of preserving *maslahah* is the highest goal to be achieved in any legal ruling. The *maslahah* being referred here are the ones that are recognized by *shara'* (*maslahah mu'tabarah*) and deal with public interest (*maslahah 'ammah*) (Abu Zahrah 1997).

Relevance of Maqasid Al-Shari'ah and Corporate Social Responsibility

Based on current discussions of maqasid al-shari'ah, its relevance to other fields of knowledge can be classified into two categories. First is relevance of *maqasid al-shari'ah* as index of measurement and second relevance as a practical guide. One important knowledge area to be associated with *maqasid al-shari'ah* is *siasah shar'iyah*, which particularly focuses on formulation of policies and governance of a country. Thus, to ensure that the needs of every society members are well secured and that every government policy does not discriminate the rights of the people, a standard outlined by Shari'ah must be adopted (Omar et al. 2012). Many Islamic scholars today attempt to integrate the knowledge of *maqasid al-shari'ah* for its implementation or approaches in some areas such as in state administration, measurement of Islamic banking goals, corporate governance and several others.

For better understanding, there are several concepts of *maqasid al-shari'ah* discussed by previous scholars. In general, al-Amidi (t.th), al-Shatibi (2001), al-Ghazali (t.th), and Ibn 'Ashur (2001) illustrate that the objectives of *maqasid al-shari'ah* is based on two principles. They are preserving the benefits (*maslahah*) and repelling the harm (*mafsadah*). *Maslahah daruriyyat* (necessities) that need to be looked after are religion, life, intellect, posterity and wealth (al-Ghazali t.th). The hierarchy of *maslahah* is divided into three, namely, *maslahah daruriyyat* (necessities), *hajiyyat* (needs) or *tahsiniyyat* (luxuries) (al-Shatibi 2001; Ibn 'Ashur 2001).

As mentioned above, the basic concepts of maqasid al-shari'ah have been clearly stated in early works of eminent scholars. However, the concepts needs to be understood in a broader contemporary context rather than solely confined to the basics of earlier references. Thus, the concept of *maqasid al-shari'ah* developed by Abu Zahrah (1997) found to be a useful framework for discussion of CSR and *maqasid al-shari'ah*. Abu Zahrah has outlined three *maqasid al-shari'ah* concepts, aimed at educating individuals, upholding justice and preserving *maslahah* (Abu Zahrah 1997). The three concepts appear to be relevant to the CSR concept thus, making it possible to integrate the key concepts for CSR implementation framework that features *maqasid al-shari'ah* as its basis.

The concept of maqasid al-shari'ah by Abu Zahrah selected in the study does not mean that the author dismisses concepts of maqasid al-shari'ah brought by other scholars. In fact, they served as study background in the author's research for further understanding of maqasid al-shari'ah and making it relevant with the CSR concept. In view of the three concepts brought by Abu Zahrah, he also integrated the concept of maqasid al-shari'ah presented by other leading scholars in this field of knowledge. The only difference is that Abu Zahrah provides clearer

division of maqasid al-shari'ah that conforms with the CSR objectives within social security context.

Educating Individuals

The CSR implementation complies with the objective of educating individuals as it inculcates sense of responsibility among corporate companies to exercise their social obligations. The aim of educating individual here also means to enlighten the public. Communities who received corporate supports will indirectly feel grateful, appreciate their help, and seek to change their standard of living. Individual education through CSR can be seen through values of *tawhid* (oneness), brotherhood, justice and goodwill. *Tawhid* is the basis for producing Muslim corporate members who are willing to devote themselves to Allah SWT through business means by providing services to the whole community as *fardh al kifayah* (collective duty). While from the business outlook, Islam urges every corporate company to practice CSR based on the *tawhid* principles as it is an Islamic business principle embodied in *hablum minAllah* relationship (Muwazir et al. 2006). A believer who adheres to the *tawhidic* concept will embrace that all possession in the form of wealth, expertise, ability, rank, position and power belong only to Allah Almighty.

Ukhwah or brotherhood shows that every individual are brothers and sisters who need to care for each other, especially on the basic needs of the poor and needy (Muwazir et al. 2006; Man & Borhan 2010). Embracing the value of brotherhood will prevent individuals from doing things that are harmful to themselves, other people and other beings created by Allah Almighty. A corporate company that understands the *ukhwah* concept will always be responsible for its business activities whether it involves employees, competitors, consumers, the community in general or the environment. With strong sense of brotherhood, healthy competition will take place in the business; products and services will take into account consumer well-being; welfare of workers will be looked into; safety of the community will be assured; and the environment will be safeguarded from pollution. Purpose of doing business in Islam not only constraint to satisfy material needs but also to perform religious obligations and to achieve non-material objectives such as preserving justice and meeting social needs.

On top of that, the CSR concept in Islam can also be found in the concept of justice. The justice principle is in harmony with the *tawhid* principle that clearly creates bonding between fellow human beings based on brotherhood and equality concepts. Islam demands that individuals involved in business to consider not only profit alone but also to give their utmost concern on their social contribution either through *zakah*, *sadaqah*, or safeguard their business from usury for instance.

While there are some parties in the corporate sector who carry out CSR to minimize risk of losing their reputation, integrity; minimize pressure from consumerism activity; or minimize the risk of facing legal action, the Islamic corporate sector nevertheless implement CSR on the basis of justice (*adl*) and benevolent (*ihsan*) principles. Islam promotes *ihsan* which aims to

educate a Muslim to do the best he can and does not affect the well-being of others. Business is not a one-sided or one-sided process but rather a reciprocal process that proves corporations and societies are in need of each other. As such, good ethical practices and moral values in business have become a well-known discipline in business ethics and corporate governance.

Upholding Justice

It is noteworthy to address that Islamic economic system does not dissociate economic development with social justice demands (Sadeq 2003). Islam places development as one of the *maqasid al-shari'ah* because the *maslahah* (public good) in society will not be possible to achieve without development taking place. Accordingly, in order to bring about holistic development and ensure social well-being, justice becomes the key principle to be considered. Among the main principles of justice are freedom of soul from lust, equality of humanity and comprehensive social security (Abu Zahrah 1991; Mohammed 2007). Allah Almighty mentions about justice in distribution of wealth (Quran al-Hasyr 59: 7):

مَا أَقَاءَ اللَّهُ عَلَى رَسُولِهِ مِنْ أَهْلِ الْقُرَى فَلِلَّهِ وَلِلرَّسُولِ وَلِذِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسَاكِينِ وَابْنِ السَّبِيلِ كَيْ لَا يَكُونَ دُولَةً بَيْنَ الْأَغْنِيَاءِ مِنْكُمْ وَمَا آتَاكُمُ الرَّسُولُ فَخُذُوهُ وَمَا نَهَاكُمْ عَنْهُ فَانْتَهُوا وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ

Meaning :

And what Allah restored to His Messenger from the people of the towns - it is for Allah and for the Messenger and for [his] near relatives and orphans and the [stranded] traveler - so that it will not be a perpetual distribution among the rich from among you. And whatever the Messenger has given you - take; and what he has forbidden you - refrain from. And fear Allah; indeed, Allah is severe in penalty.

With reference to *Tafsir Fi Zilalil Quran* (Commentary of the Quran) by Qutb (2000), although the Quranic verse touches on the distribution of *fai'i* property and its method of distribution, the verse also shows that redistribution of wealth is an important factor in the socio-economic development of Muslims. The two principles contained in the verse are recognition of individual property and principle of redistribution of wealth for a holistic development of society. The distribution of wealth from the rich to the poor through *zakah* proves that Islamic economic system gives great importance to social justice. Case in point, prohibition of usury and monopoly to prevent wealth distribution only among the wealthy community.

Islam advocates that every human activity aims at achieving goodness (*maslahah*) and avoiding evil (*mafsadah*). Additionally, Islam does not discriminate people by caste, race, rank or ancestry in to preserve human needs. Every human being has the same position with certain rights to maintain social justice in society. For example, the prohibition of usury and bribery is subject to all Muslims regardless of their position or rank. Such immoral acts are examples of ethical corruption in the corporate world that will jeopardize economic stability and cause harm to others.

As an initiative to enhance corporate culture of the private sector, CSR has been introduced to corporate companies. The CSR concept needs to be fully embraced and integrated with Islamic principles so it will eventually bring about positive results in socio-economic justice (Hassan 2004). The reason is that, the CSR concept being adopted today has its own importance in developing the society. The public has now realized on practicality and usefulness of CSR implementation in corporate institutions.

Preserving Maslahah

Maslahah has the same meaning as benefit. The antonym for *maslahah* is *mafsadah* which means harm or evil (Ibn 'Ashur 2001; al-Buti 2000). *Maslahah 'ammah* (public interest) is an important aspect in Islam. Islam urges that every human activity to consider attainment of *maslahah* and avoiding harm (*mafsadah*). *Maslahah* can be divided into three stages: the necessities (*daruriyat*), the needs (*hajiyyat*) and the luxuries (*tahsiniyat*) (al-Shatibi 2001). Case in point, to eradicate poverty, Islam provides freedom of property ownership to all Muslims provided that the means and resources of ownership conform with the Islamic law. Furthermore, Islam also obligates *zakah* to individuals who meet the necessary criteria as a proper medium to redistribute wealth to qualified *Zakah* recipients (*Asnaf*). In fact, redistribution of wealth through *sadaqah* and *waqf* will also be encouraged. Hence, the economy will grow and the society will eventually benefit from well-being of life that they deserve.

Maslahah and *mafsadah* are not absolutely determined by the human mind. In fact, it must be resolved with reference to Islamic jurisprudence based on *Quranic* texts, *hadiths* and *ijma'*. Additionally, aspects of both worldly and hereafter are also considered (al-'Izz 1980). *Maslahah* from the perspective of Islamic law means that each aspect fulfill the four criteria which are as follow (al-Buti 2000):

Included in the *maqasid al-shari'ah* or for implementation of Islamic law:

The regulation of Islamic law is to preserve the five essentials (*daruriyat*) namely religion, life, intellect, lineage and property. Every aspect that leads to preservation of the five essentials is considered as *maslahah*. On the contrary, every aspect that leads to neglect of the five essentials or part of them is considered as *mafsadah*.

Not conflicting with the *Quran* and *hadith*:

All reference quoted from the *Quran* and *hadith* on regulation of Islamic law are intended to produce *maslahah*. Therefore everything that contradicts with the *Quran* and *hadith* will not be considered as *maslahah*, but rather *mafsadah*. Reference of *hadith* being referred here are well-known *hadith* linked to the Messenger of Allah either they are *mutawatir* (numerous narration) or *ahaad* (singular narration) in nature.

Not conflicting with *Qiyas*:

This is because *Qiyas* (analogical reasoning) are reference taken from understanding of the *Quran* and *Hadith*. Thus, *qiyas* practically refers to the *Quran* and *hadith*.

Giving priority to *maslahah* that is more important:

A *maslahah* does not eliminate other *maslahah* greater than itself. Should there be clash of *maslahah*, priority of *maslahah* should be given according to aspect of *daruriyat*, *hajiyat* or *tahsiniyat*. If the conflict happens within the same category, then the *maslahah* need to be evaluated and its priority need to be determined in terms of its scope whether it comes under *maslahah 'ammah* or *maslahah khassah*.

Within context of CSR, preservation of *maslahah* among profit-based corporate companies also needs to be further encouraged in order for them to contribute with regard to social responsibility. The reason is that, if the corporate community are not guided by sense of responsibility, various harm and damage will inflict the society such as fraud, oppression, business monopoly and environmental pollution. Moreover, moral and ethical decadence in corporate governance practices such as corruption, power abuse will occur and eventually result to financial loss and ruined reputation. As such, CSR play a role in controlling corporate power and authority; achieving balance of corporate power; preserving interests of the public; enhancing corporate sensitivity; and finally controlling external impact on the environment.

Nonetheless, there are times when CSR implementation among corporate companies can be very challenging. At times they have to confront with conflicting corporate objectives whether it is a profit-based or social-based company. There are also clash between CSR activities hierarchy and the need to maintain balance of career performance. In this regard, *maslahah* provides the solution by looking at the scope of *maslahah* whether it is *maslahah 'ammah* or *khassah*. As well as by looking at the level of *maslahah* whether it is *daruriyat*, *hajiyat* atau *tahsiniyat* (Dusuki & Abdullah 2007).

A summary of the relationship between *maqasid al-Shari'ah* and CSR can be understood in Table 1.0:

<i>Maqasid al-Shari'ah</i>	Details	CSR examples
Educating Individuals	Educate individuals to become source of goodness to society and not causing harm to others.	Kindness and compassion to help the needy.
Upholding justice	Justice in society. With regard to different background of race, ancestry or skin color. Every human being is recognized as having the same rights.	Fair distribution of properties and wealth through zakah, sadaqah, endowment, etc.
Preserving <i>maslahah</i>	Giving priority to <i>maslahah 'ammah</i> rather than <i>maslahah khassah</i>	Fulfilling obligations such as zakah and avoiding prohibitions such as usury, monopoly and oppression.

Table 1.0 Summary of relationship between *maqasid al-Shari'ah* and CSR

Conclusion

Taking everything into account, the study shows that there is association of concepts between CSR and *maqasid al-Shari'ah* as presented by Abu Zahrah which aims to educate individuals, uphold justice and preserve the *maslahah* (public good). The three goals are intertwined with one another to achieve the ultimate purpose of preserving *maslahah 'ammah* (*public interest*). Thus, it can be considered that the major goals of *maqasid al-Shari'ah* mentioned above are indeed relevant to CSR concept therefore can be featured in the Islamic CSR framework for corporate companies. Findings of the study therefore will be useful for other researchers to further extend the discussion of this paper in the future.

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