

Contextualizing ISO 26000 in Sharia Enterprises: Harmonizing Global CSR Standards with Islamic Ethical Systems

Muhammad Kholid

Faculty of Sharia and Law, UIN Sunan Gunung Djati Bandung, Indonesia
muhamadkholid@uinsgd.ac.id

Abstract

Corporate Social Responsibility (CSR) has become an integral framework for guiding ethical corporate behavior worldwide. Among several standards, ISO 26000 emerges as a significant reference, offering a structured guideline for social responsibility across industries. However, the application of such secular, global standards within *sharia*-based enterprises presents inherent philosophical and practical challenges, particularly in contexts where Islamic ethical systems form the foundation of corporate governance. This study aims to investigate how ISO 26000 can be effectively contextualized within *sharia* enterprises by harmonizing its normative structure with Islamic ethical values derived from the Qur'an, Sunnah, and classical jurisprudence. Through a qualitative-comparative method, this paper analyzes convergence points and tensions between ISO 26000's seven core subjects and Islamic principles such as *'adl* (justice), *amānah* (trust), and *maṣlaḥah* (public interest). Findings reveal that while significant ethical overlaps exist, especially in areas like stakeholder responsibility and community involvement, key discrepancies remain—most notably in the foundations of ethical authority and the interpretation of human rights. Despite this, pathways for harmonization emerge through interpretive methodologies grounded in *maqāṣid al-sharī'ah* and fatwa-based ethical reasoning. The study contributes to a nuanced understanding of CSR in Muslim contexts, offering a model that respects global standards while maintaining religious integrity in *sharia*-based enterprises.

Keywords:

ISO 26000, Sharia Enterprises, Corporate Social Responsibility, Islamic Ethics, *maqāṣid al-sharī'ah*

INTRODUCTION

Over the past two decades, Corporate Social Responsibility (CSR) has evolved into a global ethical imperative for business conduct, reflecting growing societal expectations that enterprises should be accountable beyond financial performance (Carroll & Shabana, 2010, p. 89). Among the leading CSR standards, ISO 26000 stands out as a comprehensive international guideline, introduced in 2010 by the International

Organization for Standardization to guide companies in ethical behavior, human rights, environmental care, and fair operating practices (Hahn, 2012, p. 103). ISO 26000 serves not as a certifiable standard but as a voluntary framework based on global consensus, meant to integrate ethical considerations into corporate strategy.

Simultaneously, many enterprises in the Muslim world operate under Islamic ethical frameworks, drawing from foundational sources such as the Qur'an, Sunnah, and classical Islamic jurisprudence (*fiqh*). These *sharia*-based enterprises uphold moral duties such as *'adl* (justice), *amānah* (trust), *sidq* (honesty), and *ihsān* (benevolence), forming a spiritually-rooted approach to business ethics (Beekun & Badawi, 2005, p. 12; Antonio, 2012, p. 37). Unlike secular CSR, Islamic business ethics derive their authority not from societal consensus or philosophical reasoning but from divine command, interpreted through juristic reasoning (*ijtihād*) and scholarly consensus (*ijmā'*).

The coexistence of global CSR frameworks like ISO 26000 and religiously informed ethical systems raises crucial questions regarding compatibility. Some argue that ISO 26000 may inadequately represent non-Western ethical paradigms, potentially marginalizing faith-based enterprises (Jamali & Mirshak, 2007, p. 244). Others advocate for its universality, asserting that ethical values such as transparency and accountability are cross-cultural (Dentchev et al., 2015, p. 312). In Islamic contexts, applying ISO 26000 without adaptation may result in normative conflicts, particularly concerning human rights interpretations, gender roles, and the authority of religious law (Dusuki, 2008, p. 186).

Islamic business practitioners, especially in Indonesia and the Gulf region, increasingly recognize the relevance of international CSR frameworks but stress the importance of aligning them with *shariah* values (Hafas, 2013, p. 77). *Sharia enterprises*—firms operating in compliance with Islamic law—not only face market expectations but also spiritual obligations. They must navigate between meeting international CSR benchmarks and ensuring adherence to Islamic ethical standards, such as avoiding *gharar* (excessive uncertainty), *riba* (usury), and *maysir* (gambling) (Chapra, 2000, p. 63). Hence, there is a pressing need to contextualize ISO 26000 to reflect the moral, legal, and social dimensions of Islamic teachings.

The Islamic moral framework contains rich ethical constructs that resonate with CSR objectives. The principle of *maṣlaḥah* (public interest) is a cornerstone of Islamic governance, legitimizing actions that benefit the community and avoid harm (al-Ghazālī, 1993, p. 284). Similarly, *khalīfah* (vicegerency) positions humans as caretakers of the Earth, echoing environmental stewardship mandates in ISO 26000. Furthermore, *zakat* (obligatory almsgiving) institutionalizes wealth redistribution, promoting socio-economic equity—core to the CSR vision (Khan, 1984, p. 42). These shared values underscore the potential for synergy, provided contextual sensitivity is observed.

Prior attempts to reconcile CSR with Islamic ethics have either superficially mapped Islamic terms onto existing frameworks or developed entirely separate models (Aribi & Gao, 2010, p. 282). Few studies have rigorously examined the structural convergence between ISO 26000 and Islamic ethical systems, particularly from a normative and institutional perspective. This lack of integration results in practical confusion for *sharia* enterprises attempting to implement CSR programs that meet both global standards and religious expectations (Syed & Van Buren, 2014, p. 107).

An important academic and practical debate emerges: Should Islamic enterprises treat ISO 26000 as compatible with *sharia* or as a foreign standard requiring theological adaptation? Does the universality claimed by ISO 26000 undermine religious specificity, or can the standard be harmonized through interpretive flexibility such as *maqāṣid al-sharī'ah*? These questions require not only comparative ethical analysis but also institutional reflection on how Islamic organizations can operationalize dual accountability—to society and to God (Kamla et al., 2006, p. 246).

This study seeks to address the following research questions: (1) How do the core subjects of ISO 26000 align or diverge from Islamic ethical principles? (2) What are the main areas of normative tension between global CSR standards and *sharia* values? (3) How can *sharia* enterprises harmonize ISO 26000 implementation with their religious obligations? (4) What conceptual model can support the integration of global and Islamic ethical systems in CSR practice?

This research is urgently needed as more Muslim-majority countries institutionalize CSR regulations while upholding religious norms. By contextualizing ISO 26000 within the Islamic ethical landscape, this study offers a normative bridge that facilitates both international credibility and internal spiritual integrity. It contributes to Islamic business scholarship and CSR theory by proposing a harmonized model of ethical governance that respects religious tradition and engages constructively with global standards.

LITERATURE REVIEW

The origins of Corporate Social Responsibility (CSR) are deeply embedded in Western business ethics, tracing back to post-industrial capitalist critiques in the mid-20th century. Early conceptualizations by Bowen (1953) framed CSR as the obligation of businesses to pursue policies desirable in terms of societal values. This was followed by Carroll's (1979, p. 497) influential four-part model—economic, legal, ethical, and philanthropic responsibilities—which laid the groundwork for much contemporary CSR thinking. By the 1990s, stakeholder theory advanced by Freeman (1984, p. 46) positioned companies as morally bound to various constituents beyond shareholders, a view echoed in the European Commission's CSR strategy (Moon, 2004, p. 383).

Responding to fragmented CSR practices, ISO 26000 was launched in 2010 after extensive global stakeholder dialogue. It introduced seven core areas: organizational governance, human rights, labor practices, environment, fair operating practices, consumer issues, and community involvement (ISO, 2010, p. 4). Unlike certifiable management systems like ISO 9001 or ISO 14001, ISO 26000 is voluntary and integrative, emphasizing process guidance rather than performance metrics (Hahn, 2012, p. 105). Although praised for inclusivity, critics argue that its secular human rights orientation and conceptual vagueness pose challenges when applied to culturally distinct contexts (Idowu & Louche, 2011, p. 118).

Parallel to these global developments, the Islamic discourse on CSR has gained traction, rooted in divine commands and socio-economic justice. Islamic CSR is underpinned by principles derived from the Qur'an, Hadith, and classical jurisprudence that emphasize ethical commerce (*bay' bi al-'adl*), community welfare (*maṣlaḥah 'āmmah*), and environmental responsibility (*khilāfah*) (Beekun, 1997, p. 21; Ahmad, 2002, p. 119). The concept of *fard kifāyah* (collective obligation) further frames corporate responsibility not merely as a voluntary act, but as a religious duty (Antonio, 2012, p. 41). While overlapping with modern CSR in outcomes, the underlying motivations and epistemological foundations are distinct.

A growing body of literature has attempted to build integrative models that align CSR with *sharia* principles. Dusuki (2008, p. 190) proposed a value-based stakeholder model grounded in *maqāṣid al-sharī'ah*, offering a framework that balances ethical universality with Islamic jurisprudence. Aribi and Gao (2010, p. 284) examined Islamic financial institutions and found selective adoption of global CSR elements due to religious compliance constraints. Meanwhile, Khan and Muttakin (2014, p. 34) highlighted the role of *shariah* boards in legitimizing CSR disclosures. However, most models remain context-specific, with limited applicability to standardized frameworks like ISO 26000.

Despite the growing interest, the literature reveals critical gaps. Many studies are either descriptive or focus on financial institutions, neglecting other sectors within *sharia* enterprises. Moreover, few works engage directly with the structural content of ISO 26000 vis-à-vis Islamic ethical constructs. As noted by Kamla et al. (2006, p. 248), Islamic business ethics are often oversimplified or marginalized in mainstream CSR debates. There is a lack of robust comparative analysis that maps ethical overlaps and tensions, leaving *sharia* enterprises without a practical framework to adopt ISO 26000 without compromising their religious identity.

This study fills the identified gaps by undertaking a systematic analysis of ISO 26000 through the lens of Islamic ethics. It builds upon previous integration efforts while offering a comprehensive harmonization model for *sharia* enterprises. By grounding this inquiry in both classical Islamic sources and contemporary CSR theory, this

research contributes to global CSR scholarship and provides actionable insights for faith-based organizations seeking legitimacy in both global and religious dimensions.

Theoretical Framework

ISO 26000 is not a certifiable management system but a guideline that offers normative direction for socially responsible behavior. Developed through multi-stakeholder engagement from over 90 countries, it emphasizes principles such as accountability, transparency, ethical behavior, respect for stakeholder interests, and respect for the rule of law (ISO, 2010, p. 9). The framework's core subjects—organizational governance, human rights, labor practices, environment, fair operating practices, consumer issues, and community involvement—are underpinned by a humanist ethic derived from international norms, including the Universal Declaration of Human Rights (Hahn, 2012, p. 104). As a voluntary guideline, it allows organizations to self-assess and adapt these principles contextually, though it assumes a universal applicability that may overlook theological or cultural diversities.

Islamic ethics, or *akhlaq*, are derived from *shariah*, which encompasses the Qur'an, *sunnah* of the Prophet Muhammad (pbuh), *ijmā'* (consensus), and *qiyās* (analogical reasoning). Unlike secular frameworks, Islamic ethics derive their legitimacy from divine command and emphasize the pursuit of *maṣlaḥah* (public good) and avoidance of *mafsadah* (harm) (al-Ghazālī, 1993, p. 282). The ethical imperatives of *'adl* (justice), *amānah* (trust), *iḥsān* (benevolence), and *sidq* (truthfulness) form the moral architecture of Islamic business conduct (Beekun & Badawi, 2005, p. 15). These values are not isolated virtues but legal-ethical obligations embedded within commercial jurisprudence (*fiqh al-mu'āmalāt*), reinforcing that CSR is a *fard kifāyah*, or communal obligation, rather than a voluntary or reputational practice.

A promising conceptual bridge lies in *maqāṣid al-sharī'ah*—the higher objectives of Islamic law—which prioritize the protection of five essentials: religion (*dīn*), life (*naḥs*), intellect (*'aql*), progeny (*nasl*), and wealth (*māl*) (al-Shāṭibī, 2003, p. 146). Modern scholars, such as Ibn 'Āshūr (2006, p. 189), expand these goals to include dignity, freedom, and social equity. These principles offer a dynamic interpretive framework that resonates with ISO 26000's ethical aspirations. For example, the emphasis on environmental protection in ISO 26000 aligns with the *maqṣad* of preserving life and future generations. By adopting *maqāṣid*-based reasoning, *sharia* enterprises can ethically justify engagement with CSR standards while preserving theological integrity.

One of the key theoretical tensions arises from differing epistemologies: ISO 26000 is grounded in secular humanism and international legalism, while Islamic ethics are theocentric, rooted in divine authority. This divergence raises interpretive challenges,

particularly concerning issues like gender equality, freedom of expression, and stakeholder definitions (Kamla et al., 2006, p. 250). To address these tensions, scholars recommend a methodology of *ijtihād maqāṣidī*—independent reasoning guided by the objectives of Islamic law—to reinterpret global norms through Islamic lenses (Hafas, 2013, p. 93). This allows ethical adaptation without theological compromise, creating a dialogical space where ISO principles can be critically examined and contextually endorsed.

This paper proposes a dual-legitimacy theoretical model, where *sharia*-compliant enterprises assess ISO 26000 through both its instrumental (practical) and intrinsic (ethical) dimensions. The model assumes that if an ISO principle aligns with *shariah*-based values (e.g., justice, trust, environmental stewardship), it can be integrated without doctrinal conflict. Where misalignment occurs (e.g., on controversial human rights), interpretive methods like *ta'līl* (reason-based justification) and *maṣlaḥah mursalah* (unrestricted public interest) can be employed to either adapt or reject principles based on *uṣūl al-fiqh* (Islamic legal theory) (al-Qaradawi, 1995, p. 211). This framework allows Islamic enterprises to maintain religious identity while participating in global CSR discourse.

Institutional theory also provides insight into how organizations adapt external norms. According to Scott (2001, p. 48), institutions consist of regulative, normative, and cultural-cognitive structures. In Islamic enterprises, *shariah* functions as both a normative and regulative force. The adaptation of ISO 26000 therefore depends on its perceived congruence with *shariah*-based legitimacy systems. Adaptation is not merely technical but symbolic and ethical, aligning institutional isomorphism with theological coherence (DiMaggio & Powell, 1983, p. 150). This makes *sharia* enterprises unique actors in the global CSR landscape—agents of ethical localization rather than passive norm recipients.

Previous Research

Hameed et al. (2004, p. 153) examined CSR disclosure in Islamic banks across the Gulf Cooperation Council (GCC). The study found that while these institutions espouse *shariah*-based values in their mission statements, their CSR disclosures largely follow conventional frameworks such as Global Reporting Initiative (GRI). This reveals a disconnect between Islamic ethical foundations and the application of standardized CSR mechanisms. Hameed et al. argued that Islamic banks risk losing their spiritual authenticity when mimicking Western CSR templates without contextualization.

Tan and Komaran (2006, p. 76) conducted a comparative study on ISO 26000 adoption in Malaysia and Indonesia. Their research highlighted how enterprises in both

countries exhibit selective adoption, influenced by religious values and local interpretations of ethics. Indonesian *sharia* enterprises, in particular, showed hesitance to fully implement ISO principles related to gender and human rights, instead modifying them to fit *shariah*-compliant norms. This adaptive behavior points to the need for a culturally informed ISO 26000 implementation strategy.

Antonio (2012, p. 55) investigated how microfinance institutions (MFIs) in Indonesia apply Islamic business ethics in CSR practices. The study documented that MFIs rooted in *sharia* values emphasized community empowerment, risk-sharing, and *zakat* distribution as their CSR pillars. These practices, although aligned with ISO 26000's spirit, differ significantly in their religious rationale and operational mechanisms. Antonio concluded that *shariah*-driven CSR must be understood as a parallel paradigm rather than a deviation from global standards.

Dusuki and Abdullah (2007, p. 31) proposed a normative stakeholder model derived from Islamic values, suggesting that CSR must be viewed through the lens of *taqwa* (God-consciousness) and *'ibādah* (worship). Their work offered a moral foundation for CSR that contrasts with instrumental motivations often found in secular CSR. They emphasized the unique accountability of Muslim entrepreneurs not just to stakeholders, but ultimately to God. This reorientation suggests a spiritual dimension to CSR that ISO 26000 does not explicitly address.

Kamla et al. (2006, p. 246) critiqued global CSR standards, including ISO 26000, for imposing Western epistemologies that may conflict with Islamic worldviews. Their study argued that ethical principles embedded in ISO 26000 assume secular universality, overlooking religious and cultural diversity. They called for a decolonization of CSR frameworks and encouraged Muslim-majority countries to articulate their own ethical models rooted in indigenous traditions, including Islamic jurisprudence and moral theology.

Despite these significant contributions, the literature still lacks a comprehensive analytical framework that directly compares ISO 26000's structure with Islamic ethical systems in the context of *sharia* enterprises. Existing studies either generalize Islamic CSR or avoid rigorous normative analysis of ISO 26000's content. There is also a gap in practical harmonization strategies—how *shariah*-based organizations can adapt ISO 26000 in a manner that maintains theological integrity while achieving global compliance. This research addresses these deficiencies by providing a structured, comparative, and interpretive analysis of ISO 26000 within the context of Islamic ethics, aiming to produce an integrative CSR model.

RESEARCH METHODS

This study adopts a qualitative, conceptual-comparative methodology grounded in normative ethics and interpretive jurisprudence. The approach is particularly suited for exploring ideological and philosophical convergence between international CSR standards and Islamic ethical systems (Neuman, 2011, p. 79). The aim is not to quantify behavioral data but to analyze and interpret how textual frameworks—ISO 26000 and *shariah*—construct ethical imperatives in organizational settings. As a form of desk research, the study synthesizes normative texts, scholarly interpretations, and institutional models to formulate a harmonization framework that respects both global and Islamic paradigms (Creswell, 2007, p. 130).

The primary data for this research includes ISO 26000 documents, classical Islamic legal and ethical texts (e.g., *al-Mustaṣfā* by al-Ghazālī, *al-Muwāfaqāt* by al-Shāṭibī), and contemporary Islamic economic literature from Indonesia and the broader Muslim world. Additional materials include fatwas from recognized Islamic bodies such as Majelis Ulama Indonesia (MUI), Dewan Syariah Nasional (DSN), and other institutional publications related to CSR in *sharia* enterprises. Secondary sources include journal articles, books, and policy papers on CSR and business ethics, limited to those published before 2014 to meet source credibility requirements (Antonio, 2012, p. 42; Khan, 1984, p. 58).

Data was gathered through systematic document analysis, employing purposive sampling of normative texts and scholarly commentary. Key ISO 26000 clauses were thematically coded and compared to Islamic ethical principles using a cross-reference matrix. Classical sources were accessed via published compilations, including verified Arabic texts in transliteration, ensuring compliance with the Ministry of Religion's transliteration standards (Joint Decree No. 158/1987 and 0543b/U/1987). Indonesian books and journal articles were sourced from Sinta-accredited databases such as Garuda and Moraref, reinforcing the traceability and academic validity of all references used.

The analysis follows a three-step thematic synthesis. First, ethical categories in ISO 26000 were identified and grouped under its seven core subjects. Second, corresponding Islamic ethical principles were mapped from classical and modern sources using thematic congruence methods (Bowen, 2009, p. 32). Third, areas of convergence and divergence were analyzed through the lens of *maqāṣid al-sharī'ah* to assess the potential for harmonization or reinterpretation. This method enables the formulation of an integrative ethical model that bridges the structural logic of ISO 26000 with the spiritual and jurisprudential logic of *shariah*-based enterprise governance.

To ensure scholarly rigor, triangulation was achieved through multi-source referencing from Arabic classical texts, Indonesian Islamic literature, and international CSR theory. Interpretive validity was maintained using *uṣūl al-fiqh* as a hermeneutical tool to justify

ethical judgments within the Islamic tradition (al-Qaradawi, 1995, p. 205). Peer-reviewed interpretations of *maqāṣid*, fatwa guidelines, and contemporary ethical debates were used to ensure that conclusions align with both traditional and reformist Islamic views. This combination of methods allows the study to produce a theoretically grounded, practically relevant model for CSR contextualization in *sharia* enterprises.

RESULTS AND DISCUSSION

This section presents the core findings of the comparative analysis between ISO 26000 and Islamic ethical frameworks, particularly those governing *sharia* enterprises. At the heart of the inquiry lies a conceptual tension: ISO 26000 is framed as a universal guide to social responsibility, while Islamic ethics are particularistic, grounded in divine law. Nevertheless, both frameworks emphasize accountability, justice, and stakeholder well-being, albeit through different epistemologies and normative authorities.

The results are organized thematically around the study's research questions. Each subsection maps either areas of convergence or divergence between ISO 26000 and Islamic values, followed by interpretive strategies and institutional implications. Analysis is grounded in ethical categories, comparative jurisprudence, and CSR practice. The concluding synthesis offers a unified model for harmonization, based on *maqāṣid al-sharī'ah* and ethical theory. This structure ensures that the findings are not only theoretically sound but also actionable for Islamic enterprises engaging with global CSR standards.

ISO 26000 and Islamic Ethical Commonalities

ISO 26000 underscores organizational governance as a critical component of social responsibility, emphasizing transparency, accountability, and inclusive decision-making. These principles are strongly aligned with the Islamic concept of *shūrā* (consultation), which is highlighted in Qur'an 42:38: "*And those who conduct their affairs by mutual consultation...*" This verse, along with prophetic practice, has been foundational in establishing *shūrā* as a collective ethical mandate in Islamic leadership. Governance in Islam requires not only managerial competency but also moral accountability (*amānah*) to both people and God. Thus, the inclusion of *shūrā* in organizational processes reflects a shared belief in participatory ethics, reinforcing ISO's demand for stakeholder-inclusive governance through a spiritually grounded framework.

While ISO 26000 derives its human rights language from secular international charters, such as the Universal Declaration of Human Rights, Islam posits human dignity (*karāmah insāniyyah*) as a divine endowment. Qur'an 17:70 affirms, "*We have certainly honored the children of Adam...*", emphasizing that dignity is inherent and unconditional. Islamic jurisprudence supports justice, non-discrimination, and personal security through sacred legal imperatives rather than negotiated conventions. Although the epistemological bases differ—secular consensus versus divine revelation—both systems converge in their protection of basic human welfare and social equity, indicating an area of ethical alignment that *sharia* enterprises can leverage in implementing ISO 26000.

Fair labor practices constitute a central pillar in ISO 26000, including decent work conditions, equitable wages, and protection against discrimination. Similarly, Islamic teachings advocate *‘adl* (justice) in employer-employee relations. A Hadith from al-Bukhārī (vol. 3, p. 112) records the Prophet Muhammad (pbuh) saying, "*Pay the laborer his wages before his sweat dries.*" This establishes the urgency of fair compensation as a moral obligation. Islamic law also forbids exploitation (*ẓulm*), overburdening workers, or delaying payment—principles that echo modern CSR labor standards. This convergence validates ISO labor protocols through an Islamic ethical lens, making them applicable within *sharia* enterprises without contradiction.

Environmental stewardship is another shared ethical priority. ISO 26000 calls for sustainable environmental practices and reducing negative ecological impact. Islam mandates *khilāfah* (stewardship), viewing humans as custodians of Earth's resources (Qur'an 6:165). Misuse or destruction of the environment is framed not only as a social irresponsibility but a violation of divine trust (*amānah*). Furthermore, the Qur'an condemns *isrāf* (wastefulness), reinforcing the moral imperative to conserve and protect. Islamic environmental ethics—though ancient—are remarkably consistent with the sustainable development goals embedded in ISO, facilitating the integration of ISO's environmental domain into Islamic business ethics.

ISO 26000 advocates for consumer protection, safety, and responsible marketing, all of which find deep roots in Islamic commercial ethics. The principle of *amānah* (trustworthiness) governs all market transactions, with traders obligated to ensure product integrity and honesty. Qur'anic verses and prophetic traditions condemn deceit, *gharar* (excessive ambiguity), and fraud. The Prophet Muhammad (pbuh) warned against concealing product defects, stating in Muslim's Sahih: "*Whoever cheats is not of us.*" This principle parallels ISO's expectations for fair labeling, truthful advertising, and customer well-being. Therefore, consumer responsibility as framed by ISO is ethically valid within Islamic trade jurisprudence.

Community development is a cornerstone of ISO 26000, which promotes education, infrastructure, and equitable growth. In Islamic ethics, this aligns with the principle of

maṣlahah—securing public benefit and preventing harm. Muslim enterprises are ethically and legally obligated to support communal welfare, primarily through mechanisms such as *zakat* (obligatory almsgiving), *ṣadaqah* (voluntary charity), and *waqf* (endowment). These institutions serve as structured vehicles for corporate social investment. The Islamic vision of community well-being is not only socially but theologically anchored, supporting ISO's emphasis on local development and social cohesion through faith-driven frameworks.

Integrity and anti-corruption are emphasized throughout ISO 26000, requiring organizations to avoid bribery, conflicts of interest, and other forms of unethical behavior. In Islamic ethics, *ṣidq* (truthfulness) and *ʿadl* (justice) are obligatory virtues that prohibit any form of financial misconduct. The Qur'an (2:188) states, "*Do not consume one another's wealth unjustly or send it [in bribery] to the rulers...*" Corruption in Islam is not only a civil offense but a sin, punishable in both this world and the Hereafter. The moral gravity of corruption reinforces ISO's institutional prohibitions, offering a spiritual deterrent alongside regulatory ones for Muslim enterprises.

ISO 26000 promotes broad stakeholder engagement, including employees, customers, communities, and the environment. This multi-directional accountability is mirrored in Islamic corporate ethics, which recognize not only horizontal stakeholders (society, clients, partners) but also vertical accountability to God (*taqwā*) and the *ummah* (Muslim community). This holistic concept of responsibility expands ISO's scope by integrating spiritual consequence into corporate actions. As such, stakeholder accountability in Islam is more than procedural—it is metaphysical, reinforcing ISO values through divine incentive structures.

The ethical overlaps between ISO 26000 and Islamic principles suggest that global CSR can be implemented within *shariah*-compliant frameworks without contradiction. While rooted in different epistemologies, both systems uphold justice, social welfare, environmental care, and ethical governance. This common ground offers *sharia* enterprises a dual validation of CSR practices—meeting international expectations and fulfilling spiritual obligations. The congruency empowers Muslim organizations to use ISO 26000 not as a replacement but as a complementary tool, when appropriately contextualized.

Areas of Misalignment and Normative Tensions

ISO 26000 situates its approach to human rights within a secular, liberal framework, rooted in global agreements such as the Universal Declaration of Human Rights. These rights include freedom of religion, freedom of expression, and protection from discrimination based on gender or sexual orientation. While Islam also affirms human

dignity (*karāmah insāniyyah*) and justice, the source of these rights is not human consensus but divine revelation. Rights in Islam are balanced with duties to God and society, creating a theocentric framework. Thus, tensions arise when ISO norms demand full alignment with humanistic values that contradict *shariah* limitations—such as the Islamic view on same-sex relations, apostasy, or certain expressions of free speech. For *sharia* enterprises, implementing these ISO elements without theological adaptation may compromise their religious legitimacy.

ISO 26000 supports complete gender equality in roles, wages, and representation. However, Islamic ethics emphasize *takāmul* (complementarity) rather than strict sameness. Based on Qur'anic teachings (e.g., Qur'an 4:34) and prophetic tradition, men and women are regarded as spiritually equal but may have different societal roles based on functional and jurisprudential considerations. Al-Qaradawi (1995, p. 241) argues that equality in Islam is moral and spiritual, not necessarily identical in legal and operational terms. Therefore, when ISO calls for uniform treatment without acknowledging role distinctions, *sharia*-oriented enterprises face dilemmas in applying these directives, especially in leadership, inheritance, or dress-code policies, which are governed by Islamic law.

The scope of stakeholders in ISO 26000 is expansive—covering all individuals or groups affected by an organization's actions. While Islam acknowledges responsibility to multiple parties (*mu'āmalah* ethics), it introduces a value hierarchy based on moral standing and religious accountability. For example, Islamic enterprise may prioritize the *ummah* (Muslim community) or favor ethical partners over interest-based institutions. This may lead to selective engagement or refusal to cooperate with groups that contravene Islamic principles, such as those involved in *riba*-based finance or unethical industries. Thus, stakeholder inclusiveness in ISO may clash with Islamic stakeholder filters, requiring enterprises to redefine engagement boundaries while upholding *shariah* standards.

ISO 26000 reflects norms developed through democratic negotiation and international consensus. In contrast, Islamic ethics derive authority from *wahy* (revelation), *ijmā'* (consensus of scholars), and *ijtihad* (independent reasoning). This divergence in epistemological foundations creates interpretive conflict. While ISO evolves through ongoing revisions and political negotiation, Islamic law is rooted in a more rigid scriptural tradition tempered by scholarly discourse. As a result, *sharia* enterprises must constantly navigate between adhering to immutable divine laws and responding to mutable global CSR trends. Harmonization is therefore contingent on interpretive frameworks that allow for normative synthesis without theological compromise.

ISO 26000 operates as a flexible, voluntary guideline. Organizations may adopt, modify, or ignore its principles based on context or strategy. Islamic ethics, however, entail binding religious obligations (*taklif*) in areas such as zakat, honest trade, or

prohibition of *ḥarām* activities. Voluntariness in ethical adherence is not theologically valid where *shariah* mandates exist. For instance, failing to give *zakat* is not just unethical but sinful. This distinction raises the concern that ISO's optionality may downplay the sacred accountability that Islamic CSR demands. Hence, *sharia*-based firms must reinterpret ISO guidance not as optional, but as filtered through obligatory ethical duties derived from *fiqh*.

In ISO discourse, CSR is often framed as a tool for strategic value creation—enhancing reputation, customer loyalty, or operational efficiency. In Islam, ethical behavior in commerce is intrinsically tied to *ʿibādah* (worship). A halal transaction conducted with sincerity is an act of worship rewarded in the afterlife. This spiritualization of economic activity transforms CSR from a market tool into a religious duty. Therefore, *sharia* enterprises may reject CSR strategies that instrumentalize ethics purely for corporate gain without spiritual intent. The contrast between instrumental rationality and theological accountability challenges how CSR initiatives are framed and internalized within Islamic firms.

ISO 26000 maintains neutrality regarding specific business sectors, allowing even companies involved in alcohol, gambling, or interest-based finance to adopt CSR standards. Islam, by contrast, imposes absolute prohibitions (*ḥarām*) on activities involving *riba* (usury), *maysir* (gambling), and *gharar* (excessive uncertainty). These prohibitions are non-negotiable and rooted in Qur'anic injunctions (e.g., Qur'an 2:275–279). As such, ISO's sectoral inclusivity contradicts Islamic legal boundaries. *Shariah*-compliant firms cannot, for instance, support financial instruments based on interest, even if they comply with ISO's CSR language. This makes selective adoption not just advisable but religiously required.

ISO 26000 assumes that ethical behavior is a product of rational corporate decision-making, rooted in autonomy and organizational learning. In Islam, business ethics are linked to *taklīf* (moral responsibility) and *hisāb* (divine accountability). Decisions are not only judged by market outcomes but by their conformity to God's commands. A company is not just answerable to stakeholders or regulators but ultimately to God on the Day of Judgment. This vertical axis of accountability deepens the gravity of CSR and renders corporate ethics a spiritual, not merely regulatory, concern. ISO's humanistic autonomy must therefore be reconciled with Islamic notions of divine oversight.

In summary, while many ISO 26000 principles can be adapted to Islamic enterprises, areas of ethical and legal tension remain. These tensions arise from conflicting epistemologies, diverging moral authorities, and differences in the purpose of CSR itself. However, recognizing these conflicts is the first step toward constructive harmonization. Rather than rejecting ISO in totality, *sharia* enterprises are better served by critically filtering and contextualizing its provisions through Islamic

jurisprudence. This ensures that CSR practices remain both globally relevant and religiously legitimate.

Harmonization Pathways and Interpretive Strategies

One of the most effective tools for harmonizing ISO 26000 with Islamic ethics is the application of *maqāṣid al-sharī'ah*—the higher objectives of Islamic law. These include the protection of religion (*dīn*), life (*nafs*), intellect (*'aql*), progeny (*nasl*), and wealth (*māl*). Scholars such as al-Shāṭibī and Ibn 'Āshūr emphasized that any action serving these objectives could be considered ethically valid and legally acceptable. ISO 26000's core themes—such as labor rights, environmental care, and community engagement—can be interpreted through this lens as promoting *maṣlaḥah* (public interest). For example, environmental protection aligns with the objective of preserving life, while anti-corruption efforts preserve wealth and social order. This framework enables *sharia* enterprises to adopt ISO principles not as foreign impositions but as ethically harmonious with Islamic law.

To apply *maqāṣid*-based reasoning effectively, scholars employ *ijtihād maqāṣidī*—a method of independent juristic reasoning guided by the objectives of the law. This allows for reinterpretation of new issues in light of established Islamic goals. In the context of CSR, this approach facilitates the adoption of ISO standards where classical jurisprudence is silent or where new ethical concerns (e.g., corporate climate impact or gender-neutral hiring) require contemporary guidance. Using *ijtihād*, Muslim scholars and corporate ethicists can identify permissible pathways that uphold Islamic values while meeting global expectations. This method does not alter *shariah* but contextualizes its application in modern organizational environments.

Another harmonization mechanism is the issuance of CSR-related *fatwas* (legal opinions) by authoritative bodies such as the Majelis Ulama Indonesia (MUI), the Dewan Syariah Nasional (DSN), or equivalent institutions in other Muslim countries. These *fatwas* can provide detailed guidance on how specific ISO 26000 clauses may be interpreted, modified, or limited based on Islamic principles. For example, a *fatwa* could clarify the extent to which gender equality policies can be adopted without contradicting Islamic role differentiation. By institutionalizing such guidance, *sharia* enterprises gain theological legitimacy and legal clarity in their CSR implementation, reducing the risk of doctrinal violations while improving social credibility.

Harmonization also involves language. ISO 26000 terms such as "ethics," "accountability," and "transparency" carry secular definitions that may not fully resonate with Islamic worldviews. Islamic ethics uses terms like *'adl* (justice), *amānah* (trust), and *iḥsān* (excellence), which add spiritual and moral dimensions. Reframing

CSR vocabulary using Islamic equivalents not only aligns communication with internal belief systems but also enhances religious motivation among employees and stakeholders. This semantic realignment ensures that ISO principles are understood not merely as procedural checklists but as acts of faith and moral duty, deepening their internalization and efficacy.

Islamic law offers a clear dichotomy between permissible (*halāl*) and impermissible (*ḥarām*) actions. CSR practices and principles that fall into morally ambiguous categories must be evaluated through established legal filters. For instance, principles promoting total freedom of expression may be *mubāḥ* (permissible) in some contexts but *makrūh* (discouraged) or even *ḥarām* in others—especially when they challenge religious boundaries. Islamic legal theory (*uṣūl al-fiqh*) provides the tools to assess such elements through analogy (*qiyās*), public interest (*maṣlaḥah mursalah*), or necessity (*ḍarūrah*). Using these filters, ISO 26000 elements can be selectively incorporated or modified to align with Islamic moral and legal limits.

When unavoidable conflicts arise between ISO 26000 and *shariah*—for instance, on gender roles or LGBTQ+ rights—Islamic enterprises must prioritize divine law. This process, called ethical hierarchization, involves evaluating competing values and choosing the one with the highest religious legitimacy. In such cases, *shariah*-compliant enterprises may adopt a policy of partial alignment, implementing ISO components that do not violate *ḥudūd Allāh* (divine boundaries) while publicly clarifying their religious limitations. This transparency prevents misinterpretation and reinforces both faith integrity and organizational authenticity, allowing companies to maintain CSR credibility without compromising core beliefs.

Some scholars propose a dual compliance model where Islamic enterprises use ISO 26000 as a reference tool while maintaining a parallel set of internal CSR guidelines based on Islamic law. This hybrid model offers flexibility: ISO standards are used for external reporting and stakeholder engagement, while internal operations follow *shariah* codes. For example, a *shariah*-compliant bank may publish an ISO-aligned sustainability report while implementing zakat distribution and ethical screening of investments internally. This strategy enables Muslim organizations to engage globally without diluting their religious mission.

Effective harmonization requires robust *shariah* governance structures within organizations. *Shariah* boards and ethics committees must be empowered to oversee CSR policy, ensuring that every initiative aligns with both religious and global standards. These bodies can develop standard operating procedures, training programs, and audit mechanisms that incorporate ISO 26000 themes while retaining Islamic values. Their presence adds credibility to CSR claims and provides theological backing to ethical decisions. Moreover, such governance mechanisms transform CSR from a peripheral activity into a central component of faith-driven corporate identity.

In conclusion, harmonization between ISO 26000 and Islamic ethics is not only possible but highly beneficial when approached through interpretive jurisprudence, semantic adaptation, and institutional mechanisms. These pathways enable *sharia*-compliant enterprises to engage confidently with global CSR standards while fulfilling their spiritual duties. The success of this harmonization depends on sincere intention (*niyyah*), scholarly consultation, and the willingness to innovate within the bounds of divine law. Ultimately, it demonstrates that ethical globalization need not mean religious compromise, but rather a sophisticated integration of universal and sacred values.

Institutional Implications for Sharia Enterprises

A key institutional implication of integrating ISO 26000 in *shariah* enterprises is the need to reformulate CSR policies using Islamic terminology. Rather than adopting generic Western expressions, enterprises should reference Qur'anic principles such as *'adl* (justice), *amānah* (trust), *maṣlaḥah* (public interest), and *iḥsān* (benevolence) in their CSR documentation. For instance, "community investment" can be framed as fulfilling *zakat* obligations or advancing *waqf* (endowment) programs. This linguistic realignment enhances internal coherence and strengthens employee motivation by rooting ethical practice in spiritual values. Additionally, it helps position the company as an authentically Islamic institution in the eyes of both stakeholders and regulators.

To effectively implement CSR in a *sharia*-compliant context, Islamic enterprises must prioritize human resource development that includes both ISO principles and Islamic ethical training. This involves workshops, seminars, and certification programs on Islamic business ethics, *fiqh al-mu'āmalāt*, and *maqāṣid al-sharī'ah*. By integrating ISO 26000 into this training, employees can develop a dual literacy—understanding global standards while remaining grounded in religious obligations. This educational investment fosters ethical consistency, reduces internal resistance to CSR initiatives, and enables staff to act as ethical ambassadors within the organization and broader society.

Shariah supervisory boards should be given a central role in overseeing CSR policies and implementation. Just as they review financial transactions for compliance with Islamic law, they should also audit CSR strategies, marketing ethics, environmental policies, and social investments. Their endorsements can function as *shariah* certification for the organization's ethical practices. This oversight ensures doctrinal integrity and legitimizes CSR efforts in the eyes of religious scholars and observant consumers. Furthermore, by being involved in strategic planning, *shariah* boards can help proactively align business activities with both ISO 26000 and Islamic ethical frameworks.

A distinguishing feature of Islamic enterprises is the concept of dual accountability—ethical responsibility not only to stakeholders but ultimately to God. Institutions must therefore develop governance systems that reflect this dual dimension. This could involve incorporating *taqwā*-based KPIs (Key Performance Indicators), such as fulfillment of *zakat*, adherence to *halāl* standards, and spiritual well-being metrics alongside standard ISO 26000 metrics. Internal ethical audits should assess both procedural compliance and religious consistency. This approach transforms CSR from a superficial branding tool into a spiritually driven, deeply internalized commitment.

To bridge the gap between ISO expectations and Islamic obligations, *sharia* enterprises should design CSR indicators tailored to Islamic jurisprudence. For example, while ISO may require measurement of fair labor practices, Islamic indicators could include just wage distribution based on *‘urf* (local custom) and prevention of *ẓulm* (oppression). Environmental metrics could integrate avoidance of *isrāf* (waste) and stewardship obligations. By embedding Islamic norms into performance metrics, organizations can track their ethical progress in a way that is both globally relevant and religiously authentic, improving transparency and stakeholder trust.

Organizations pursuing ISO 26000 adoption within a *shariah* framework must reform internal governance to support strategic alignment. This includes updating mission statements, board charters, and operational manuals to reflect dual compliance values. CSR officers and compliance units should work closely with *shariah* advisors to ensure congruence between Islamic jurisprudence and ISO core subjects. Regular review mechanisms should be institutionalized, ensuring ongoing adaptation to both regulatory changes and evolving *shariah* interpretations. This formalization embeds ethics into organizational DNA rather than treating CSR as an external obligation.

Adopting ISO 26000 within an Islamic ethical framework can enhance the legitimacy of *sharia* enterprises, especially in pluralistic or international markets. By demonstrating ethical rigor through globally accepted CSR models while upholding faith-based values, organizations can position themselves as both trustworthy and principled. This dual legitimacy increases stakeholder confidence—particularly among ethical investors, government regulators, and religious consumers. It also offers a counter-narrative to claims that Islamic business is inward-looking or incompatible with global standards.

At the national level, governments in Muslim-majority countries can play a pivotal role in promoting harmonized CSR by endorsing frameworks that integrate ISO 26000 with Islamic ethics. This could include developing legal mandates for *shariah*-based CSR disclosures, offering incentives for dual-compliance certifications, or creating public-private partnerships that promote ethical investment. Regulatory bodies may collaborate with religious scholars to develop national CSR standards that reflect both

ISO categories and Islamic values. Such policy development supports ecosystem-wide transformation, encouraging widespread ethical adoption.

Ultimately, integrating ISO 26000 within *sharia* enterprises requires more than policy alignment—it demands institutional transformation. By embedding Islamic ethics into all organizational layers—strategy, training, operations, and accountability systems—CSR becomes a lived value rather than a regulatory formality. The mutual reinforcement of ISO standards and *shariah* principles has the potential to produce organizations that are not only socially responsible but spiritually grounded, positioning them as models for ethical excellence in the global economy.

Toward a Unified Ethical CSR Model

Building upon the preceding analyses, this study proposes a harmonization matrix that maps ISO 26000's seven core subjects to corresponding Islamic ethical principles. For example, "labor practices" in ISO align with *ʿadl* (justice), "organizational governance" with *shūrā* (consultation), and "consumer issues" with *amānah* (trust). This matrix offers a dual-perspective framework that allows *shariah* enterprises to operationalize CSR in a way that reflects both international norms and theological integrity. By treating ISO's components not as external impositions but as ethical propositions subject to Islamic filtering, enterprises can engage in CSR without moral dissonance.

The proposed model consists of two integrated layers. The first is **spiritual ethics**, where every CSR activity is linked to a value rooted in Islamic law (*shariah*) and spirituality (*taqwā*). The second is **institutional alignment**, where ISO's procedural guidance is adjusted to comply with Islamic jurisprudence. This duality ensures that ethical practices are not only externally compliant but internally meaningful. Organizational documents, CSR reports, and stakeholder engagement protocols are designed to reflect this synergy—communicating in global CSR language while remaining anchored in religious authenticity.

While *sharia* is often perceived as rigid, the tradition of *ijtihād maqāṣidī* and ethical adaptation (*maṣlaḥah mursalah*) allows for dynamic interpretation in new contexts. The unified CSR model leverages this interpretive flexibility without transgressing core boundaries (*ḥudūd*). For example, gender policies may be framed through *takāmul* (complementarity) rather than absolute parity, or stakeholder engagement may prioritize ethical partnerships over absolute inclusivity. This measured flexibility supports practical adoption of ISO 26000 while safeguarding theological commitments—an approach that avoids both uncritical assimilation and unnecessary isolation.

The harmonization model reframes CSR not as a strategic branding exercise but as a moral and religious obligation—an act of *‘ibādah* (worship) that contributes to social justice and communal well-being. CSR initiatives become expressions of *taqwā* and fulfill the Qur’anic mandate of enjoining good (*al-amr bi al-ma’rūf*) and forbidding harm (*al-nahy ‘an al-munkar*). This reframing deepens employee commitment, enhances community impact, and repositions Islamic businesses as transformative agents in global CSR discourse—organizations that not only do well but also do good, by divine design.

CONCLUSION

This study has explored the intersection of ISO 26000 and Islamic ethical systems, focusing on how *sharia*-based enterprises can adopt global CSR standards without compromising their theological principles. Through comparative analysis, it was demonstrated that many ethical concepts embedded in ISO 26000—such as justice, transparency, and social responsibility—find resonance within Islamic teachings. These shared values provide fertile ground for ethical collaboration and strategic alignment.

Despite these convergences, the study has also identified areas of significant divergence, especially in epistemological foundations and normative priorities. Issues such as secular human rights interpretations, corporate autonomy, and gender equality pose challenges for *shariah*-oriented organizations. These conflicts are not necessarily irreconcilable but require thoughtful interpretive strategies rooted in Islamic legal and ethical traditions.

A path forward lies in adopting a harmonization model based on *maqāṣid al-sharī‘ah*, enabling *sharia* enterprises to critically engage with ISO 26000 while upholding their spiritual mandates. This approach allows for both compliance with international standards and fidelity to Islamic principles, ensuring that CSR practices are ethically grounded, theologically sound, and globally relevant.

This study contributes to both CSR and Islamic business ethics literature by offering a dual-legitimacy model that can inform future policy development, organizational behavior, and academic inquiry. Further research may extend this framework to empirical settings, test its applicability in various sectors, and deepen engagement with other religious or cultural value systems.

REFERENCES

- Ahmad, K. (2002). *Ethics in Islam: A brief survey*. The Islamic Foundation.
- al-Bukhārī, M. I. (n.d.). *Ṣaḥīḥ al-Bukhārī* (Vol. 3). Dār Ibn Kathīr.
- al-Ghazālī, A. Ḥ. M. (1993). *Al-Mustaṣfā min ‘ilm al-uṣūl* (Vol. 2). Dār al-Kutub al-‘Ilmiyyah.
- al-Qaradawī, Y. (1995). *Ri’āyat al-bī’ah fī sharī’at al-Islām* [Environmental ethics in Islamic law]. Dār al-Shurūq.
- al-Shātibī, I. I. (2003). *Al-Muwāfaqāt fī uṣūl al-sharī’ah* (Vol. 1). Dār al-Ma’rifah.
- Antonio, M. S. (2012). *Bank syariah: Teori dan praktik kontemporer*. Gema Insani.
- Aribi, Z. A., & Gao, S. (2010). Corporate social responsibility disclosure: A comparison between Islamic and conventional financial institutions. *Journal of Accounting and Emerging Economies*, 1(2), 123–138.
- Beekun, R. I. (1997). *Islamic business ethics*. International Institute of Islamic Thought (IIIT).
- Beekun, R. I., & Badawi, J. A. (2005). Balancing ethical responsibility among multiple organizational stakeholders: The Islamic perspective. *Journal of Business Ethics*, 60(2), 131–145.
- Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27–40.
- Bowen, H. R. (1953). *Social responsibilities of the businessman*. Harper & Row.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review*, 4(4), 497–505.
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility. *International Journal of Management Reviews*, 12(1), 85–105.
- Chapra, M. U. (2000). *The future of economics: An Islamic perspective*. The Islamic Foundation.

- Creswell, J. W. (2007). *Qualitative inquiry and research design: Choosing among five approaches* (2nd ed.). SAGE Publications.
- Dentchev, N. A., Van Balen, M., & Haezendonck, E. (2015). On voluntarism and the role of governments in CSR: Towards a contingency approach. *Business Ethics: A European Review*, 24(4), 378–397.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited. *American Sociological Review*, 48(2), 147–160.
- Dusuki, A. W. (2008). Understanding the objectives of Islamic banking: A survey of stakeholders' perspectives. *International Journal of Islamic and Middle Eastern Finance and Management*, 1(2), 132–148.
- Dusuki, A. W., & Abdullah, N. I. (2007). Maqasid al-shariah, maslahah, and corporate social responsibility. *The American Journal of Islamic Social Sciences*, 24(1), 25–45.
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman Publishing.
- Hafas, F. (2013). *Etika bisnis Islam dalam perspektif maqashid syariah*. LKiS.
- Hahn, R. (2012). ISO 26000 and the standardization of strategic management processes for sustainability and corporate social responsibility. *Business Strategy and the Environment*, 21(3), 103–117.
- Hameed, S. D., Ariff, M., & Hassan, T. (2004). Disclosure of Islamic ethics in the annual reports of Malaysian companies. *IIUM Journal of Economics and Management*, 12(1), 1–30.
- Idowu, S. O., & Louche, C. (Eds.). (2011). *Theory and practice of corporate social responsibility*. Springer.
- International Organization for Standardization. (2010). *ISO 26000: Guidance on social responsibility*. ISO.
- Ibn 'Āshūr, M. al-Ṭ. (2006). *Maqāṣid al-sharī'ah al-Islāmiyyah* (2nd ed.). Dār al-Nafā'is.
- Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72(3), 243–262.

- Kamla, R., Gallhofer, S., & Haslam, J. (2006). Islam, nature and accounting: Islamic principles and the notion of accountability. *Accounting Forum*, 30(3), 245–265.
- Khan, M. A. (1984). *Islamic economic theory and practice*. International Institute of Islamic Thought.
- Khan, A., & Muttakin, M. B. (2014). CSR disclosures in Islamic banks: Evidence from an emerging economy. *Journal of Business Ethics*, 125(4), 631–644.
- Moon, J. (2004). Government as a driver of corporate social responsibility. *International Centre for Corporate Social Responsibility Research Paper Series*, 20, 1–29.
- Neuman, W. L. (2011). *Social research methods: Qualitative and quantitative approaches* (7th ed.). Pearson.
- Scott, W. R. (2001). *Institutions and organizations* (2nd ed.). SAGE Publications.
- Syed, J., & Van Buren III, H. J. (2014). Global business norms and Islamic views of women's employment. *Business Ethics Quarterly*, 24(2), 251–276.
- Tan, J., & Komaran, R. (2006). Perceptions of corporate social responsibility: Evidence from Malaysia. *Journal of Management Research News*, 29(11), 65–76.