Journal of Language, Literature & Social Affairs | 2(8), 22-29, 2026

DOI: https://doi.org/10.63056/jllsa.2.8.2026.235

Journal of Language, Literature & Social Affairs

journal homepage: https://scholarclub.org/index.php/jllsa

Corporate Social Responsibility from an Islamic Perspective

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ARTICLE INFO

Received:
June 25, 2026
Revision Received:
July 06, 2026
Accepted:
July 20, 2026
Available Online:
August 04, 2026

Keywords:
Corporate social responsibility, Islam, Shariah, Islamic business ethics, Khilafah, sustainability.

ABSTRACT

This study explores the concept of Corporate Social Responsibility (CSR) from an Islamic perspective with reference to existing CSR frameworks. CSR has become a core component of sustainable business practices worldwide. Through qualitative descriptive analysis of the Qur'an, the Sunna, and other relevant sources, this study articulates the fundamental Islamic concepts that inform and underpin the corporate social responsibility (CSR) concept within the Islamic framework. Findings indicate that CSR is embedded in the Islamic Shariah through the concept of Khilafah. Businesses and other forms of organizations are established as trusts to manage economic and social affairs. Within this framework, businesses are expected to conduct themselves in an ethical manner and to demonstrate stewardship of the environment, of employees, of the distribution of justice and of charity. Contemporary CSR frameworks are found to be largely compatible with the Islamic framework of CSR. In contrast to the partial framework of CSR offered by Islam, within the framework of Islamic principles on CSR, accountability is offered in the first place to Allah and then to humanity, in all its diversity. Therefore, by incorporating the Islamic values and ethics into the business activities, of the corporate entities, it is possible to enhance the confidence of the stakeholders and the corporate reputation, to bring about sustainable human development.

1. Introduction

Corporate social responsibility (CSR) is one of the new concepts that have become a critical issue in contemporary management. This notion implies that a company cannot pursue only economic interests and should also take care of social issues related to its activity. In this respect, today, when global issues such as ecological catastrophe, poverty, and inequality call for action, it is a matter of utmost importance for companies to formulate and implement policies that would contribute to the well-being of their shareholders and stakeholders (Carroll, 1991; Carroll & Shabana, 2010).

It is significant to note that although the idea of CSR is largely related to western managerial thought, similar concepts of social responsibility have been present in Islam for centuries. Islam teaches Muslims what is good and bad, lawful and prohibited, fair and unfair. It educates them on how to behave in society and work in the workplace, and the economic activities must follow the same principles of behavior. The Qur'an makes it clear that Muslims must uphold justice and honesty and be unselfish and kind to people and nature, remembering that Allah is watching over them (The Qur'an, 16:89; 99:7-8; Chapra, 1992). That is

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why Islam teaches Muslims to serve Allah through being righteous and honest in their work and creating economic value (Chapra, 1992; 1993).

In Islam, the business practice should be based on the principles prescribed by the Quran and developed by Islamic scholars. In particular, in Sharia, there are lists of both halal and haram economic activities, and transactions must be fair, honest, and transparent (Beekun, 1997; Chapra, 2000). It is interesting to compare Islam's teachings on business to modern western CSR concepts. While in the West, companies tend to maximize profits by pursuing profit-driven goals, in Islam, businesses are viewed as Khalifah, meaning Muslim companies act as trustees appointed by Allah. That is why they are obliged to work for the benefit of not only their employees but also society and nature, considering them sacred. To summarize, Islam encourages Muslims to pursue business goals by being ethical and fair, honest and trustworthy.

Within the context of a modern economy, corporations are viewed as critical social institutions whose behavior has the capacity to generate substantial impact on the economy, the environment, and society at large. Therefore, apart from pursuing profit maximization, all types of businesses are now expected to account for their actions in terms of their effects on stakeholders, the environment, and social and economic development. Attributed to stakeholder theory, corporate responsibility is the notion of corporations' obligation to consider the interests of diverse stakeholders, ranging from employees and customers to government, communities, and suppliers, alongside shareholders, in achieving enduring success (Freeman, 1984).

In general, it is possible to distinguish three main approaches to the concept of corporate social responsibility (CSR) within an Islamic perspective. These include the responsibility to stakeholders, the environment, and society at large. Islam emphasizes the need for being fair and honest with the employees and protecting their rights as well as not misleading them in commercial activities (The Qur'an, 2:30; 6:165; Khalid & O'Brien, 1992). Moreover, Islam requires taking care of the environment and being responsible for it since humans are only trustees of God's power on the planet (The Qur'an, 2:30; 6:165; Khalid & O'Brien, 1992). Therefore, being environmentally friendly is one of the duties imposed by Islam onto Muslims.

In addition, Islam encourages Muslims to be socially responsible by being beneficial for the society, being fair, honest, and charitable, providing good working conditions, and contributing to the development of a community (Dusuki & Abdullah, 2007). The objectives of Maqasid al-Shariah are beneficial for society because they contribute to human flourishing and the protection of human dignity (Dusuki & Abdullah, 2007). Consequently, since Islam encourages and obliges Muslims to be responsible for society, environment, and stakeholders, it is not considered charity, but being socially involved is part of Islamic teachings (Rafaq et al., 2025).

Although a substantial amount of research has been done on CSR in both academic and professional fields today, most of these writings are based on Western perspectives. There is a noticeable lack of both academic and professional works discussing CSR from an Islamic point of view or analyzing the degree of compatibility between CSR and Islam. It is essential to investigate the topic more deeply, combining both the traditional and the Islamic perspectives.

Against this background, the current study aims to discuss the concept of Corporate Social Responsibility (CSR) through the lens of Islam and examine its compatibility with the contemporary CSR concepts. More precisely, this study will focus on the ethical principles of CSR in Islam and the principles that govern responsible business conduct and compare them with the modern perspectives. The analysis of CSR in Islam conducted below will provide a deeper understanding of the CSR-related issues and serve as guidelines for responsible business conduct. The latter, in turn, is likely to promote economic and social progress by ensuring the well-being of employees, stakeholders, and communities as well as contributing to other social and environmental causes.

2. Literature Review

2.1. Corporate Social Responsibility: Concept and Evolution

Corporate Social Responsibility (CSR) has transformed from a philanthropic notion to a strategic approach that embraces economic, legal, ethical, and environmental responsibilities. In other words, CSR promotes stakeholder orientation and sustainable development (Carroll, 1991; Carroll & Brown, 2022).In the current business landscape, companies are mandated to meet shareholders' expectations while delivering social value to employees, customers, communities, governments, and the environment. The United Nations Sustainable Development Goals have provided organizations with a framework to foster global progress in achieving sustainability and social responsibility, including combating poverty, inequality, climate change, and inappropriate consumption (United Nations, 2023).

A corporation is defined as an entity that has rights and liabilities independent from its owners. The main goal of a firm is to make a profit; however, profitable functioning of the enterprise should not be its sole purpose. Companies must adhere to the law, be socially and environmentally responsible, and create value for society (Hopkins, 1998; Carroll & Shabana, 2010).Therefore; modern CSR practices should include the fulfillment of stakeholders' interests, sustainable business operations and decision-making, and increased organizational transparency and accountability.

2.2. Theoretical Perspectives on Corporate Social Responsibility

Several theories attempt to explain why companies would engage in socially responsible activities. Stakeholder Theory claims that a business should meet the interests of all stakeholders, not only shareholders, as in the case of classical shareholder theory (Freeman, 1984). Meanwhile, according to Legitimacy Theory, a company practices CSR to obtain social legitimacy and maintain its existence (Suchman, 1995). Finally, Social Contract Theory aims to establish a social contract between the business and society, meaning that a firm fulfills certain obligations to society to gain its support (Moir, 2001).All these theories are used to explain why organizations should adhere to both economic and ethical objectives, and how these contribute to their long-term viability.

2.3. Corporate Social Responsibility from an Islamic Perspective

Although the modern notion of Corporate Social Responsibility (CSR) is largely a Western concept, the idea of Corporate Social Responsibility is not alien to Islam. Islam, in fact, has a well-developed theoretical framework and practical code of ethics applicable to individuals and organizations which is based on the concepts of justice (Adl), trust (Amanah), benevolence (Ihsan), accountability (Hisab), and public welfare (Maslahah) (Dusuki & Abdullah, 2007).

Unlike the accepted perspective on corporate social responsibility, which is viewed as a voluntary phenomenon, Islam encourages believers to regard social responsibility as a religious obligation, which is predicated on the objective of Maqasid al-Shariah. The Holly Qur'an emphasizes that human beings have been placed on earth as vicegerents and have been delegated the trust of managing Allah's resources: "And [mention] when your Lord said to the angels, 'Indeed, I will place upon the earth a successive authority (Khalifah).'" (The Qur'an, 2:30).

Similarly, Allah says:

"It is He who has made you successors (vicegerents) upon the earth." (The Qur'an, 6:165)

These verses provide the theoretical foundation for environmental, ethical, and responsible governance, which are key elements of Islamic Corporate Social Responsibility (CSR). Islam religion requires Muslims to perform justice and excellence in all human interactions:

"Allah commands Justice, excellent conduct and giving to the relations and He forbids evil and bad conduct." (The Qur'an, 16:90)

This verse provides grounds for justice and social welfare as objectives of business ethics, which companies should pursue when making decisions.

The Qur'an explicitly prohibits corruption and pollution:

"Do not cause corruption on the earth after it has been set in order." (The Qur'an, 7:56)

Another verse Allah says:

"Corruption has appeared on land and sea because of what people's hands have earned." (The Qur'an, 30:41)

In addition, Islam encourages Muslims to deal justly and honestly in commercial activities:

"Give full measure and weight with justice." (The Qur'an, 6:152)

Similarly,

"Give full measure and do not be among those who cause loss".(The Qur'an,26:181-183) These verses necessitate that companies must be fair and must not take advantage of their customers. Also, the business organizations must deal honestly so that the interests of their stakeholders are not compromised.

The Sunnah of the Prophet Muhammad ﷺsheds light on this issue, as the Prophet ﷺstated that,

"The truthful and trustworthy merchant will be with the Prophets, the truthful, and the martyrs." (Jami' al-Tirmidhi, Hadith 1209) Therefore, according to the Hadith, honest and trustworthy tradesmen shall be rewarded by Allah.

The Prophet ﷺalso said:

"None of you truly believes until he loves for his brother what he loves for himself." (Sahih al-Bukhari, Hadith 13; Sahih Muslim, Hadith 45)

This hadith represents an ethical ideal for which managers and stakeholders are committed to achieving a welfare and justice-based economy and society.

In addition, the concept of environmentalism of the Islamic faith is expressed in the following Hadith: "If the Final Hour comes while one of you has a seedling in his hand, let him plant it."

This Hadith is retrieved from Musnad Ahmad 12902. The above-mentioned sunnah is regarded as an incentive to Muslims to participate in preserving and maintaining the environment.

Besides, the Prophet ﷺ said:

"Indeed, the best of people are those who are most beneficial to others." (Al-Mu'jam al-Awsat by al-Tabarani, hadith 5937; Hasan al-Sahih by several scholars).

This hadith implies that it is necessary to benefit society at large, which further explains why businesses should not be oriented exclusively toward profit. Taken together, these Qur'anic and prophetic incentives suggest that CSR is not a foreign concept to Islam; rather, it is an integral part of Shariah. Islamic CSR requires that economic and ethical values be combined if a business wishes to be truly successful in both religious and worldly matters. Thus, companies that base their operations on Shariah-compliant principles must incorporate elements of CSR in order to achieve sustainability and be beneficial to society.

2.4. Contemporary Evidence and Research Gap

Recent research has revealed that CSR has become an essential approach to enhancing the firm's reputation, gaining the trust of stakeholders, and improving its performance (Carroll & Brown, 2022; Khan et al., 2023). Studies have revealed that CSR practices have a positive relationship with Islamic organizations' governance, stakeholder confidence, and profit performance (Muneeza et al., 2021; Jan et al., 2021). However, most of the previous studies have concentrated on discussing corporate social responsibility within the framework of Islamic values and principles. There is a need to conduct more research on the impact of CSR on Islamic organizations' performance.

Moreover, the previous research was mainly concentrated on CSR in Islamic banking and financial institutions, and little attention was paid to the compatibility of Islamic CSR with contemporary CSR concepts; hence, it should be reviewed. Thus, the current work aims to analyze the nature of corporate social responsibility (CSR) from an Islamic perspective and assess its compatibility with modern CSR concepts. Therefore, the study would contribute to the existing literature on Islamic CSR and help understand the Islamic approach to modern corporate governance concepts.

3. Methodology

3.1. Research Design

This research involves a descriptive qualitative study which is based on a comprehensive analysis and assessment of the available literature. The current research aims to investigate the CSR theory through an Islamic perspective and analyze how compatible it is with the existing theories. For this reason, the current research uses conceptual level analysis to review CSR within both classical and modern sources.

3.2. Data Sources

The study will utilize primary and secondary sources of information. The primary sources include the Holly Quran and primary sources such as Hadith containing the teachings of prophet Mohammed which contain the principles of Islamic business ethics and social responsibility. The secondary sources of the study will consist of articles, journals, books, and papers published by various authors and organizations. The study will also consider articles, journals, and reports published by agencies and organizations worldwide. The study will use secondary sources published between 2000 and 2025 to ensure up-to-date information on Corporate Social Responsibility is included in the study.

3.3. Research Problem

Despite the increasing need for corporate social responsibility worldwide, few studies have demonstrated the extent to which CSR practices are compatible or incompatible with Islamic moral values. This study aims to address the following research problem:

- To what extent is the contemporary view of Corporate Social Responsibility compatible with the Islamic view of Corporate Social Responsibility?

3.4. Research Questions

The research will attempt to address the following questions:

- What are the principles of Corporate Social Responsibility in Islam?
- How does the corporate social responsibility concept interpret in modern business literature?
- To which extent can be principles of Islamic CSR aligned with current practices?
- What benefits can be generated by the application of Islamic CSR model?

3.5. Research Objectives

The objectives of this study are to:

- Examine the concept of Corporate Social Responsibility from an Islamic perspective;
- review contemporary CSR theories and practices;
- Evaluate the compatibility between Islamic and contemporary CSR frameworks; and
- Highlight the potential contribution of Islamic CSR principles to ethical governance and sustainable organizational development.

3.6. Significance of the Study

This study's worth is reflected by the fact that it helps further understand Islamic business ethics through the comparison of Islamic CSR concepts with the modern approach. In addition, researchers and policymakers, business communities, and the Islamic banking industry will benefit from the conclusions and recommendations derived from the research. At the same time, Islamic CSR practices promote stakeholder confidence and support social justice and environmental responsibility, contributing to sustainable development.

3.7. Scope and Limitation

The present study should be considered as a conceptual analysis based on documentary evidence, primarily sourced from Islamic primary sources, and published secondary literature. The study does not include any quantitative or qualitative data collection and analysis. The findings could be further supported by future empirical studies exploring the theoretical framework in different contexts and organizational settings.

4. Analysis

Corporate Social Responsibility (CSR) is now a critical phenomenon because businesses exist and operate only in society and therefore are completely dependent on the social, economic, and environmental factors that constitute its infrastructure. Therefore, companies cannot function independently of the social organisms in which they are embedded. At the same time, tackling social issues such as poverty, ecology, employment, and other problems will make these organizations more robust and profitable in the long term. Moreover, the implementation of CSR practices makes it possible to ensure stability in the functioning of the enterprise, as well as its social acceptability, and reduces the potential for antagonism with society.

The current understanding of Corporate Social Responsibility (CSR) is largely based on Western managerial philosophies, which have been dominant in the US and Europe. The majority of CSR theories, including Stakeholder, Legitimacy, and Social Contract theories, share the common ground that reflects organizations' responsibility to society in terms of balancing economic, legal, philanthropic, and ethical responsibilities (Freeman, 1984; Carroll, 1991; Suchman, 1995). At the same time, it is important to recognize that these theories have also been criticized. For instance, classical economists such as Friedman (1970) argue that the primary objective of any business is to maximize profits by following the law. The responsibility for solving social issues is rather attributed to governments, which are democratically elected and therefore answerable to all taxpayers.

Another limitation of conventional CSR is its dynamic and situational nature. Because social responsibility is inherently variable, depending on the context in which it is practiced, the standards of appropriate conduct for businesses are subject to continuous reinterpretation.

Social Contract Theory highlights this aspect by postulating that organizations have to constantly update their understanding of their social responsibilities in order to reflect changing societal expectations (Donaldson & Dunfee, 1999).

While this characteristic of CSR promotes adaptability and responsiveness to emerging demands, it poses a challenge for organizations due to the lack of universally applicable moral standards. In other words, ethical conduct is interpreted within a framework of cultural, legal, market-driven, and public opinion forces, not universal moral values.

In contrast, the Islamic perspective is more comprehensive and enduring. Islam encourages its followers to perform social responsibility as a way of life. The Holy Qur’an created the concept of Khilafah (vicegerency) which makes human beings the vice-regents of Allah on the earth and, therefore, responsible for utilizing the resources of Allah in a just manner:

"Indeed, I will place upon the earth a successive authority (Khalifah)." (The Qur'an, 2:30)

This scripture implies the need of organizational responsibility to shareholders as well as other stakeholders such as employees, customers, suppliers, community, future generations, and the environment. It also suggests that in economic life one should also strive to achieve spiritual goals since everything is subject to Allah's judgment (The Qur'an, 99:7-8).

Justice and fairness are central concepts in Islamic CSR. Allah says:

"Indeed, Allah commands justice, excellence, and giving to relatives and forbids immorality, wrongdoing, and oppression." (The Qur'an, 16:90)

Therefore, business organizations must operate in a manner that demonstrates integrity and transparency as well as social and environmental responsibility. In other words, the means by which commercial success is pursued should not be unjust, discriminatory, corrupt, or predatory. Similarly, environmental responsibility comprises a constitutive part of Islamic social values because the Qur’an explicitly condemns corruption and wastefulness on earth (The Qur’an, 7:56; 30:41).

These teachings are very similar to the modern concepts of sustainability, but add a moral and spiritual component.

The Sunnah of Prophet Muhammad ﷺ further reinforces responsible business conduct. The Prophet ﷺ stated:

"The truthful and trustworthy merchant will be with the Prophets, the truthful, and the martyrs." (Jami' al-Tirmidhi, Hadith 1209)

This narration highlights integrity and trustworthiness as essential characteristics of ethical business leadership. Likewise, the Prophet ﷺ said:

"The best of people are those who are most beneficial to others." (Al-Tabarani, Al-Mu'jam al-Awsat, Hadith 5937)

These teachings indicate that organizational success in Islam is determined not only by economic performance but also by the extent to which businesses benefit society.

Recent researches suggest that companies using Islamic ethical values in practice have higher degrees of trust, legitimacy, transparency, and performance (Carroll & Brown, 2022; Khakim et al., 2024). Compared to the conventional theory, which is mostly based on market forces, Islamic CSR practices are guided by absolute ethical principles from the Qur’an and Sunnah. Therefore, it covers a more integrated approach to sustainable economic development, social justice, environment friendliness, and general welfare.

In general, the comparison and contrast provided above demonstrate that, despite the similarities in the goals, Islamic CSR and CSR are guided by different paradigms. The former is based on the principles that are persistent over time, while the latter is influenced by the ever-changing social expectations. Therefore, it can be concluded that Islamic CSR can be considered a viable framework for engaging in CSR-related activities that are beneficial for society in the long run.

5. Discussion

The results of the study indicate that Islam's approach towards Corporate Social Responsibility (CSR) goes beyond current understandings of CSR in western business scholarship. Islam's CSR is based on religiously mandated values and principles. Unlike the western CSR perspectives and approaches, which focus on issues and aspects such as stakeholder management, legality, reputation, and sustainability, Islam's CSR deals with religiously mandated concepts such as Tawhid, Khilafah, Amanah, Adl, Ihsan, and accountability to Allah SWT.

From an Islamic viewpoint, individuals are Khalifah (trustees) and thus responsible for managing Allah's resources. As such, businesses must be conducted to meet economic objectives while also protecting employees, customers, and shareholders. The companies should strive to benefit society and achieve social and environmental goals while considering the religious values of stakeholders. The statement reflects the integration of economic, social, and environmental responsibility into economic objective.

The Qur'an emphasizes that all members of the society are accountable for their actions:

"And every person's deeds We have fastened to his neck, and on the Day of Resurrection We shall bring forth for him a record which he will find laid open." (The Qur'an, 17:13)

This principle makes the Islamic CSR different from the western concept of Corporate Social Responsibility, as it emphasizes the accountability to Allah, and not only to the stakeholders. The ethical business behavior is therefore determined not by the changing social and legal environment, but by the permanent religious values derived from the Qur'an and Sunnah.

The given research shows that in many ways, CSR of today and Islamic CSR are similar. Both emphasize the importance of ethical governance, welfare of stakeholders, environment friendliness, transparency, and community building. The difference is that while the former is based on changing social expectations and regulations, for Islamic CSR, Sharia is the source of the highest authority. Therefore, it allows covering more aspects of responsibility comprehensively, including material and spiritual.

The research results also demonstrate that companies that apply Islamic ethical principles tend to foster trust, transparency, and social justice. These principles motivate key players to act honestly, responsibly, and fairly to achieve organizational goals and societal development.

6. Conclusion

The present research explored the Islamic CSR (Corporate Social Responsibility) and compared it to the modern approaches to CSR. The results of the study demonstrated that although Islamic and contemporary perspectives share similarities in terms of promoting ethics, stakeholders' engagement, environment protection, and social aspects, Islamic CSR has a broader perspective on social responsibilities. It is grounded in the fundamental beliefs in Tawhid, Khilafah, Amanah, justice, and accountability to Allah, and therefore it is deeply integrated into religious practice.

In addition, the study shows that CSR is compatible with Islam teachings in terms of ethical governance, transparency, environment, and community development. However, Islamic CSR goes further to include spiritual aspects, responsibility, and the objectives of Maqasid al-Shariah. Thus, it can be concluded that Islamic CSR contributes to developing sustainable businesses while considering economic, social, and environmental concerns in an effort to achieve global competitiveness.

In general, the researchers concluded that Islamic CSR is a successful model that can be used to complement existing approaches to CSR in both Islamic and non-Islamic organizations.

7. Recommendations

Based on the results of this study, the following recommendations are proposed:

1. Business entities, especially Muslim and Shariah-compliant organizations, should mainstream Islamic ethical principles in their corporate social responsibility (CSR) policies and management practices.
2. Policymakers and regulators should encourage the adoption of CSR framework that are founded upon Islamic ethical principles such as justice, transparency, accountability and stewardship among other values.
3. Educational institutions should develop and integrate Islamic business ethics and Corporate Social Responsibility into the business, management and finance syllabuses so as to produce better future business leaders.

4. Firms should go further than engaging in charitable acts by developing corporate social responsibility (CSR) policy that promotes sustainable development, environment friendliness, employee welfare, consumer protection and community building initiatives.

5. Further studies should be conducted to empirically examine the application of Islamic CSR principles in different industries and countries. Both qualitative and quantitative research designs can effectively be applied in the comparison of CSR practices between Islamic and conventional organizations, which will facilitate the improvement in both theoretical and practical aspects of CSR.

6. Development and implementation of Islamic standards alongside the existing CSR practices can lead to improved CSR governance, increased levels of trust from stakeholders, and promote economic and social development.

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