



**THE PATTERN OF CORPORATE SOCIAL RESPONSIBILITY
DISCLOSURE IN ISLAMIC BANK: CONTEXT OF MALAYSIA**

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ABSTRACT

This study aims to assess the pattern of corporate social responsibility (CSR) disclosure in the local Islamic banks. The CSR in the Islamic banks is the keyword of business ethics in Islam. The intense commitment of Islam to justice and brotherhood demands that business organization should take care of some of the needs of the community, Therefore, there is needed that the Islamic Financial Institutions (IFIs) should create an initiatives that linkage between Islamic charity organizations and business companies. This study used content analysis method to examine the pattern of CSR disclosure in annual report for the commercial Islamic banks in Malaysia. The analysis extended to the website and Group annual report to find CSR initiatives that have been done by Islamic banks. This study found the focus of Islamic banks in CSR initiatives more on community, marketplace and employee initiatives by spending more fund on them. Because of that, Islamic bank should raise and balance the fund's spending on the other initiatives such as environment initiatives and social initiatives. The limitation of the study raise when the Islamic bank did not complete CSR reporting and the position of CSR activities in the annual report also did not record properly. In the future, Islamic banks should complete their annual reports with the CSR activities to ensure the annual reports are complying with the requirements of Bursa Malaysia.