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The concept of corporate social responsibility in Islam

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Corporate social responsibility (CSR) in Islam encompasses a broad dimensions that include the concept of Taqwa (God consciousness), by which a corporation as a group of individuals assumes the roles and responsibilities as servants of Allah in all situations (Dusuki, 2008). With taqwa, a person that collectively forms an organisation put effort to achieve the objectives of Shariah and it will guarantee that the people are voluntarily committed to grab the central goals of human welfare. Taqwa model or paradigm is comprehensive and provides values in creating social life. It will also determine the nature of a person's relationship with God, natural environment and other human beings.

As a vicegerent of Allah, all our acts and words must be based on Shari'ah. The Shari'ah, defined as a system of ethics and values covering all aspects of life (e.g., personal, social, political, economic, and intellectual) with its unchanging bearings as well as its major means of adjusting to change, cannot be separated or isolated from Islam's basic beliefs, values, and objectives. In other words, it reflects the holistic view of Islam, which is a complete and integrated code of life encompassing all aspects of life, be it individual or social, both in this world and the Hereafter. For instance, economic or political aspects cannot be isolated from moral and spiritual aspects, and vice versa.

According to Imam al-Ghazzali, the objective of the Shari'ah (Maqasid Shari'ah) is to promote the wellbeing of all mankind, which lies in safeguarding their faith (din), their human self (nafs), their intellect (ʿaql), their posterity (nasl) and their wealth (mal). Whatever ensures the safeguard of these five serves public interest and is desirable. Al-Shatibi approves of al-Ghazzali's list and sequence, thereby indicating that they are the most preferable in terms of their harmony with the Shari'ah's essence.

Generally, the Shari'ah is predicated on benefiting the individual and the community, and its laws are designed to protect these benefits and facilitate the improvement and perfection of human life in this world. This perfection corresponds to the purposes of the Hereafter. In other words, each of its five worldly purposes (viz., preserving faith, life, posterity, intellect, and wealth) is meant to serve the single religious purpose of the Hereafter. The Shari'ah's uppermost objectives rest within the concepts of compassion and guidance, which seek to establish justice, eliminate prejudice, and alleviate hardship by promoting cooperation and mutual support within the family and society at large. Both of these concepts are manifested by realizing the public interest that Islamic scholars have generally considered

to be the Shariah's all-pervasive value and objective that is, for all intents and purposes, synonymous with compassion. Maslahah sometimes connotes the same meaning as maqasid, and scholars have used these two terms almost interchangeably.

References

Dusuki, A. W. (2008). What does Islam says about corporate social responsibility. *Review of Islamic Economics*, 12(1), 5-28.