

# ISLAMIC ROOTS OF CORPORATE SOCIAL RESPONSIBILITY<sup>1</sup>

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## Abstract

Corporate social responsibility (CSR) has been widely accepted as a useful framework between business and society during the last decades. Depending on its increasing popularity among business enterprises, the scholars have also focused on its antecedents and consequences. As a significant reference for many people's lives, religion has been seen as one of these antecedents which affect attitudes and behaviours of decision makers towards CSR. The current study particularly focuses on the role of Islam in shaping socially responsible behaviour among businesses. In doing so, the study follows the key texts of Islam and provides an integrated model of CSR within Islam by using CSR Pyramid on economic, legal, ethical, and philanthropic responsibilities. This critical perspective shows that Islam provides a strong support for the existence of these dimensions both on the theoretical (aqidah) and practical (ibadah) levels from an anthropocentric approach. Among these dimensions, the philanthropy attracts the attention of many businesses operating in the Muslim countries. Therefore, contrary to what many people think, these Islamic roots are closely overlapping with dominant Western paradigm on CSR. However, these spiritual approaches must be backed up with a sound institutional mechanism in order to strengthen CSR within the business community in Muslim countries.

## 1 Introduction

Religion has become a significant social phenomenon and appeared in almost every society throughout the history of humanity (Giddens, 2008, 579). Although many archaeologists assume that religion is a "by-product of other events such as agriculture" (Rusello, 2013, vii), the recent archaeological discoveries at Gobekli Tepe, in eastern part of Turkey, challenge this ideas and shed some new lights on the role of religion on the formation of society (Rushby, 2012) with letting agriculture and domestication – not vice versa (Curry, 2008). In addition to focus on its role in primitive societies, there is a need for new scientific studies that will show its impact on our modern societies. Today, the religious doctrine and its practice affect the current nature of politics, economy, culture, art or even sport. Despite the positivist approach

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of Comte and its implications through secularism, the religion continues to affect vast majority of people from different continents, regions, and countries.

It is clear that the tension between divine and secular is particularly apparent in politics and economy (Akşit et al., 2012). In most countries, religion is significantly affecting the business practices. For instance, in the countries that have predominantly Muslim population, this impact manifests itself in many ways from the weekly holidays of business organizations to Islamic banking practices or halal certifications of food products to chapels (mescit) for employees at the workplaces etc. Beyond these discernible practices and visible artefacts in business world, religion affects the overall worldview of society as well as business community through embedding into their value system (Schwartz and Huismans, 1995). From the perspective of institutional theory (DiMaggio and Powell, 1983), the belief system of a community is among the sources of institutional pressures in the organizational environment (Scott, 1987, p. 498) and religion, together with political and philosophical thoughts, holds the norms (Donaldson and Dunfee, 2000), which construct the macro-social contract among business and society (Garriga and Mele, 2004). Considering its possible impact over the business community, there is a need to uncover how religion affects the current business aspects and practices.

As one of these business aspects, corporate social responsibility (CSR) has become very popular during the last decades depending on the increasing environmental and social problems. Although there are some conceptual and empirical studies on analysing the link between Islam and CSR, none of these studies systematise the impact of Islamic paradigm within a viable framework. The purpose of current study is to provide a conceptual analysis of how Islamic perspective affects CSR based on the CSR pyramid of Carroll (1979; 1991). Based on the four components of this model, the reflections of Islamic paradigm on economic, legal, ethical, and philanthropic responsibilities are articulated with reviewing the core Islamic texts. Then a revisited model of Carroll's framework is proposed to understand how this perspective affects CSR notion in line with the stakeholder conception. The study also provides a discussion on whether this perspective is adopted by the business community in predominantly Muslim countries.

## **2 Islam at *Theory and Practice***

Religion has attracted the attention of most philosophers and sociologists since it affects the lives of millions of people. For instance, according to Durkheim (1972: 219-221), inter-social factors play a significant role in the birth of religious sentiments and then they turn into religious ideas, which are independent from the logical and scientific judgement. Relating it to "the overall nature of the institutions of a society" (Giddens, 2012: 681), Durkheim (1995: 44) defines religion as "collective thing" which refers to a system of beliefs and practices to unite people into "one single moral community" for increasing social cohesion, social control, and providing meaning and purpose (Macionis and Plummer, 2005: 489). On the other hand, Weber views religion as a factor that might inspire or inhibit social transformations; while the source of capitalistic values can be traced back to the rise of Protestantism, the religions such as Hinduism or Confucianism give little or no importance to the material world (Giddens, 2012). In fact, there are some overlapping themes, ideas, and values particularly among the monotheistic religions. For instance, while Christianity took over and incorporated many Judaic views (Giddens, 2012: 686), it is clearly stated in some sections of Qur'an [such as Ahkaf (9-10-12) or Mâide (49)] that it has not a new content, whereas it shares the other prophets' holy messages (Şerif, 2014, 191). "Islam recognizes an important continuity with the Judeo-Christian lineage, viewing its predecessors not so much as alternative religions, but rather as incomplete, misunder-

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stood or corrupted versions of itself” (Groff, 2007: 110). Therefore, this *overlapping* and *complementary* nature of monotheistic religions should be kept in mind when analysing their views on CSR.

In addition to the above-mentioned sociological meaning of religious experience, the Islamic perspective mainly manifests itself in two expressional ways as *aqidah* (belief or faith), which explains its doctrine or theory and *ibadah* (worship) that indicates the practical dimension (Wach, 1995). The roots of *aqidah* and *ibadah* can be found not only at Qur’ân, as the sacred source of Islam, but also in the narratives about Prophet Muhammad’s (570 – 632) life and actions (*sirahs*) and his own words for specific circumstances (*hadiths*). Despite the debate over the reliability of some *hadiths* or significant variances among the interpretations of Islamic prescriptions, they are taken as the main references of Islamic paradigm by many interpreters. As the Arabic word meaning ‘submission’ and ‘peace’ (Giddens, 2012) or ““submission to the will of God” (Groff, 2007: 110), Islam builds its main tenets on the ideas of Allah (god), world, humanity (Günay, 2014) based on these sources. Therefore, it is believed that Qur’ân, the submission to god as the path to inner peace (Macionis and Plummer, 2005: 495), provides the *universal truths* about these aspects and their interactions on the philosophical questions about reality, space and time, good and bad, freewill, afterlife etc. in a very clear manner (Şerif, 2014). According to Şerif (2014), the uniqueness of Allah, the creative power of Allah and the relations of Allah with humanity is at the hearth of Islamic doctrine; Allah wants the excellency of human being (Tevbe, 32), which lies at the internalization of Allah’s all attributes (Bakara, 138) such as *Life* (Bakara, 255), *Eternity* (Hadîd, 3), *Unity* (Bakara, 163; Mâide, 75; En’âm, 19 etc.), *Strength* [Bakara, 29, 117, 284; Âl-i İmrân, 29; En’âm, 12-13, 65, 73 etc.), *Truth* [Bakara, 284; Âl-i İmrân, 5-29; Nisâ, 26 etc.), *Beauty* (A’râf, 180; İsrâ, 110; Tâhâ, 8), *Justice* (Nisâ, 40; Mâide, 45; A’râf, 29,167; Yûnus, 109 etc.), *Love* (Âl-i İmrân, 150, 174; Nisâ, 26-28, 45; Mâide, 77 etc.) and *Benevolence* (Nasl, 53; Lokmân, 26; Haşr, 23). Therefore, in theory, “every act that a Muslim undertakes should be done in a spirit of pious consciousness of God’s oversight of all one’s deeds” (Ali and Leaman, 2008: 152). It can be seen that Islamic doctrine emphasizes an ethical stand for its adherents and invite them to develop an individual identification with Allah through adopting these positive attributes.

This strong emphasis on the adoption of positive values and attributes for human beings can be also viewed at the practical dimension of Islam. The five pillars of Islam include the basic practices that are required for every adherent as recognizing Allah as the one, true God, and Muhammad as God’s Messenger, ritual prayer, giving alms (*zakat*) to the poor, fasting during the month of Ramadan, and making pilgrimage at least one in a lifetime to the Sacred House of Allah in Mecca. It can be noticed that these practice of Islam can be divided into three main groups as physical worship (such as prayer, fast etc.) financial worship (giving alms, sacrificing, etc.) and both physical and financial worship (pilgrimage) (Günay, 2014: 247). Some forms of these worships impose to the adherents of Islam to actively help each other without any reciprocal return. “These observances function as a kind of external sign of submission to the will of God, but Muslims generally agree that it must be accompanied by an interior faith or belief (*iman*) as well” (Groff, 2007: 111). Therefore, the practice of Islam supports its theoretical parts on making people better for the sake of world and humanity.

### **3 Islamic Paradigm on CSR**

As the combination of both theory and practice, Islamic belief system can provide a significant reference for believers to perceive and respond the social, economic, and environmental problems during the last decades. Dusuki (2008) states that against the materialistic approach of Western world, which relies on empirical findings and theoretical construct, this holistic and

spiritual Islamic paradigm can also guide to business organizations in their conducts. A systematic analysis of how Islamic perspective affects CSR can be provided based on the CSR pyramid of Carroll (1979; 1991). In his framework, Carroll (1979) proposes a four-dimensional framework of CSR, which includes the economic, legal, ethical, and philanthropic responsibilities – in order of importance. The following section attempts to capture how these components and their compositions can be interpreted from the Islamic paradigm.

### **3.1 Economic Responsibilities**

Carroll (1991) indicates that this component of framework is “the basic building block notion that economic performance undergirds all else”. Most people think that Islamic worldview limits the activities of a modern economy. For instance, Tulder and Zwart (2006: 254) state that “Islamic CSR regime stimulates managers and civilians to adopt a relatively active ethical stance towards business, with only limited reference to economic efficiency”. However, economic activities have been highly valued in the Islamic paradigm also. Qur’an indicates that all resources on the earth were created by Allah to serve for fulfilment of human needs (Bakara, 29; A’râf, 10; Ra’d, 3 etc.) who has the right of private ownership (Bakara, 275, 279, 282 etc., Nisâ, 2, 4, 7, etc.). The illegal and unethical behaviours are clearly indicated and certainly forbidden when involving any economic activity. For instance, it is stated in Qur’ân that “O you who have believed, do not consume one another’s wealth unjustly but only [in lawful] business by mutual consent” (Nisa, 29) or “It is not [attributable] to any prophet that he would act unfaithfully [in regard to war booty]. And whoever betrays, [taking unlawfully], will come with what he took on the Day of Resurrection” (Âl-i İmrân, 161). Şerif (2014: 257) indicates that the fundamental economic principles of Islam mostly converge to a liberal economy rather than socialism, which requires collective ownership. Following Chapra (1992), Rice (1999: 346) mentions the existence of a moral filter in which “people would pass their potential claims on resources through the “filter of Islamic values” so that many claims would be eliminated before being expressed in the marketplace”.

### **3.2 Legal Responsibilities**

This dimension constitutes the second largest layer of Carroll’s (1991) framework and indicates that a business must comply with the ground rules of a legal system. Today, most Muslim countries have integrated the concept of legality with Islam through a divine law, shari’a. While Qur’ân and the hadiths are central in the formation of this law, it makes known “God’s will and specifies certain beliefs and practices in the form of legal commandments and prohibitions” (Groff, 2007: 176). However, “different schools of jurisprudence (fiqh) arose and argued not only about what the Islamic law is on a particular issue, but also on how to produce legal judgments”. According to Dusuki (2008), shari’a is composed of aqidah, akhlaq, and fiqh; while former two are performants for all times and societies, fiqh as the legal rulings governing the acts of human beings, may change over time and space. It surely increases the flexibility and dynamism of jurisprudence depending on the specific needs of societies (Dusuki, 2008). However, one thing is clear that obeying the legal framework is still essential for all human beings. Particularly in the economic life, it is expected to respect the legal framework to maintain order among people. The notion of justice is not only a supreme virtue, but also a key phenomenon to maintain this legal order. Qur’ân emphasizes the importance of justice in several times, such as “My Lord has ordered justice and that you maintain yourselves [in worship of Him] at every place [or time] of prostration, and invoke Him, sincere to Him in religion” (A’râf, 29) or “Indeed, Allah orders justice and good conduct and giving to relatives and forbids immorality and bad conduct and oppression” (Nahl, 90).

### **3.3 Ethical Responsibilities**

In the Carroll's (1991: 43) framework, "ethical responsibilities embody those standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral right". This broad scope of ethical dimension can be also captured in Islamic paradigm. According to Ahmad (2003), the divine guidance of Islam through shari'ah on what is right or wrong can also strengthen the ethical stand of individuals and organizations. The notion of taqwah (God-consciousness, righteousness, or dutifulness) is closely linked with CSR conception (Dusuki, 2008). It can be basically interpreted as to be a good person without committing any sin (Şerif, 2014). Therefore, the essence of Islamic ethics might be consistent with the universalism values (Beekun and Badawi, 2005), which refer to "enhancement of others and transcendence of selfish interests" (Schwartz, 1994: 25). Williams and Zinkin (2010: 519) find significant overlaps among the basic tenets of Islam and United Nations' Global Compact and even "Islam often goes further and has the advantage of clearer codification of ethical standards as well as a set of explicit enforcement mechanisms".

On the other hand, the last day belief (yawm al-qiyama) of Islam is also providing the notion of individual judgement by God with evaluating whether or not a person lived in accordance with His will (Groff, 2007). This rewarding and punishment through paradise and hell in Islam (and other monotheistic religions) can be interpreted as a mechanism that always reminds people the consequences of their behaviours. Although it might be linked with consequentialist perspective of ethics, which focuses on ends or consequences and "includes both egoism (promoting the good of an individual) and utilitarianism (promoting the good of society)" (Schwartz and Carroll, 2003, 512), Qur'ân states that people should be good without expecting any reward; "Is the reward for good [anything] but good?" (Rahmân, 60) or "[He] who gives [from] his wealth to purify himself... And not [giving] for anyone who has [done him] a favor to be rewarded... But only seeking the countenance of his Lord, Most High" (Leyl, 18-20). Therefore, Islam requires adopting an individual ethical conscientiousness with being a good person and conducting ethical behaviours with an implicit motivation. Prophet Mohammad is shown as the standard of moral action and conduct for everyone; "there has certainly been for you in the Messenger of Allah an excellent pattern for anyone whose hope is in Allah and the Last Day and [who] remembers Allah often" (Al-Ahzab, 21). On the other hand, the emphasis on the positive values such as justice, truthfulness, benevolence etc. in Qur'ân provides which set of values constitute the foundations of akhlaq.

### **3.4 Philanthropic Responsibilities**

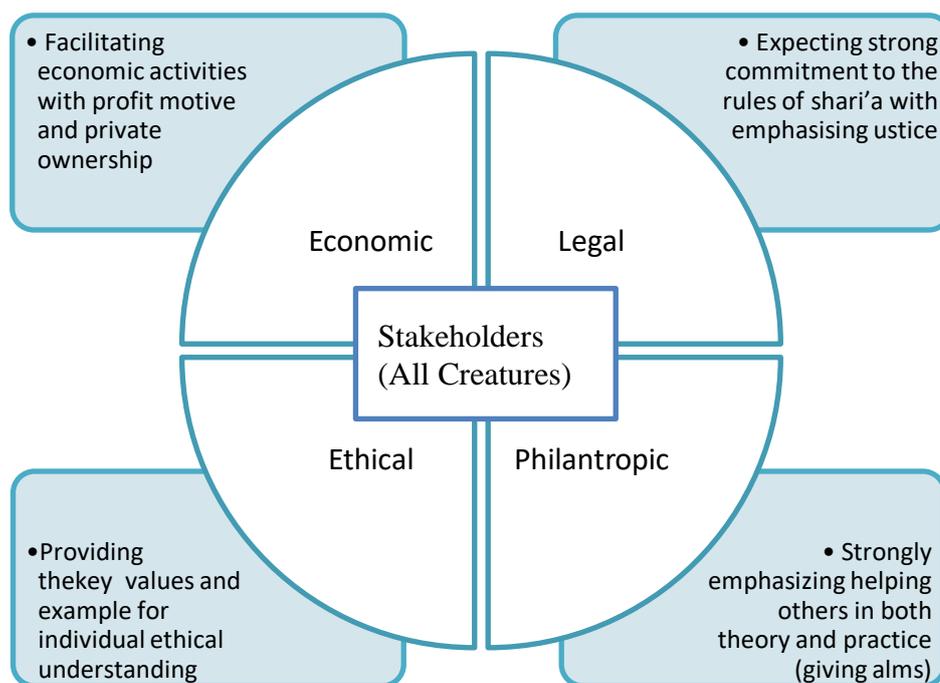
Carroll (1991) indicates that these responsibilities encompass corporate actions that aim to promote human welfare and goodwill. The pyramidal structure of framework illustrates that this component is the least important part of CSR. According to Schwartz and Carroll (2003), the economic and legal dimensions are the *required*, ethical dimension is *expected*, but philanthropic dimension is only *desired* dimension of CSR. However, philanthropy as the love of humankind (Turker, 2013) are strongly emphasised in Qur'ân like "...And do good as Allah has done good to you..." (Kasas, 77); "And spend in the way of Allah and do not throw [yourselves] with your [own] hands into destruction [by refraining]. And do good; indeed, Allah loves the doers of good." (Bakara, 195); "Indeed, Allah is with those who fear Him and those who are doers of good." (Nahl, 128). In practice, one of the pillars of Islam (giving alms) also ensures the equality among rich and poor people; "And they ask you what they should spend. Say, 'The excess [beyond needs]' " (Bakara, 219). The term of zakat is repeated in 38 times in Qur'ân and provided an obligatory duty Şerif, 2014: 251), which represents "an institutionalized version of CSR – and an alternative to taxes" (Tulder and Zwart, 2006: 254). However, Qur'ân clearly states that this type of philanthropic contributions should be done for only Allah;

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“Never will you attain the good [reward] until you spend [in the way of Allah ] from that which you love. And whatever you spend - indeed, Allah is knowing of it.” (Âl-i İmrân, 92) or “...They [poor] do not ask people persistently [or at all]. And whatever you spend of good - indeed, Allah is Knowing of it.” (Bakara, 273).

Although Carroll (1991) provides a pyramidal structure, which reflects the level of importance of each dimension from economic to philanthropic, the evaluation of Islamic perspective on CSR shows a more integrated and holistic approach on CSR dimensions. Figure 1 presents that all dimensions are equally emphasized and provided as the essential to be a good followers of this religion. Moreover, they are closely integrated into each other. For instance, it can be difficult to distinguish the concept of economic dimension from ethical, legal, or philanthropic dimensions. In most section of Qur’ân, they are mentioned in a closely interrelated manner.

Although it is not clearly mentioned in his model, the stakeholder conception is seen as a major element of Carroll’s (1979; 1991) framework. Therefore, considering the natural fit between CSR and stakeholder conception (Trebeck, 2008), stakeholders are placed at the centre of this model and also captured in Islamic perspective in a wider sense. For instance, the question of whom a person should give charity is responded as everyone who needs help: “...[true] righteousness is [in] one who believes in Allah, the Last Day, the angels, the Book, and the prophets and gives wealth, in spite of love for it, to relatives, orphans, the needy, the traveler, those who ask [for help], and for freeing slaves; [and who] establishes prayer and gives zakat; [those who] fulfill their promise when they promise; and [those who] are patient in poverty and hardship and during battle” (Bakara, 177). However, the idea of that all *resources* were created by Allah for human being (Bakara, 29; A’râf, 10; Ra’d, 3 etc.) as the most honourable of all creatures might provide an anthropocentric view of stakeholder conception - similar to Judaeo-Christian doctrine (Canan 1995; Izzi-Dien 2000). However, this does not mean that Islam neglects the existence or right of other creatures. According to Kula (2001), Islamic texts emphasize “being on respect for creation, the protection of the natural order and avoidance of all wasteful activities which may cause injury to the environment”. In their study, Aribi and Gao (2012) also identify the section of Qur’ân, which shows responsibilities towards environment, employees, customers, and community.



**Figure 1.** Revisiting the Carroll's CSR Framework from Islamic Paradigm

## **4 CSR Practice in the Islamic World**

In the previous section, the reflections of Islamic paradigm on CSR have been articulated with reviewing the main references of this belief system. However, the dynamic structure of every society makes it open to change over time and place. Particularly considering the impact of globalisation over all countries and societies, the similarities among approaches of individuals and organizations towards CSR practices might converge to each other. For instance, Moosa (2004: 224-225) states that the term of ethics has changed from premodern Islam to modern period; while in the former, ethics was concerned about formation of the self through conducting good behaviours, in the latter, the concept is “conceived of as a set of abstract values, derived from sources that do not always completely resonate with the historical self, given the massive global transformations of cultures and values”. This modern meaning of ethics in Islam is very similar to the understanding of other organizations. Therefore it is also important to understand how CSR is practiced in Islamic world and whether these philosophical roots of Islam affect the perception of businesspeople.

It is clear that both the theory and practice of Islam support the private ownership and permit economic activities that generate profit for owners of these equities within the legal and ethical borders. The historical evolution of business practices in Islamic world has been in line with these key principles, which support the viable trading activities for centuries. While the earliest form of some trading activities can be found in Islamic world (Çizakca, 1999), many people including both men and women involve in business activities during the Ottoman Period (Faroqui, 2002). Even Mohammad involved in trading activities during a part of his life and such business activities have been seen as ‘socially useful function’ (Rice, 1999: 349). However, in Islam, “a balance in human endeavors is necessary to ensure social well-being and continued development of human potential...social good should guide entrepreneurs in their decisions, besides profit” (Rice, 1999: 348-349). Therefore, CSR is inherited to the business activities and traditionally appears in the form of philanthropy in most Muslim countries.

Depending on the strong emphasis of Islam to the under-privileged, the philanthropic CSR has been accepted as a norm in the Middle East (Hopkins, 2007) and widely practiced in countries such as Turkey (Eren-Erdoğan, Çobanoğlu, and Öğüt, 2014). Jamali and Sidani (2012: 1) indicate that “CSR in the Middle East build on deeply rooted traditions of philanthropic giving... philanthropy in the Arab region continues to be rooted in strong religious and cultural traditions”. The authors mention various forms of giving in those societies such as zakat, marabba (benevolent work) or takaful insani (humanitarian giving) etc. (Jamali and Sidani, 2012). This form of CSR has been institutionalised through waqf or awqaf (foundation) since the Period of Mohammed (Faroqui, 2002) and became very common during the Ottoman period. “A permanent endowment set up with property the income from which is to be used for charitable purposes”, a waqf is dedicated to God as a gift to serve for the benefit of humanity (Mandaville, 1979: 293) and today many family-owned companies in Turkey have such foundations for social or educational purposes.

It is stated above that giving charity is expressed as an activity, which is in between the receiver and sender who wants to work in the way of Allah in Qur’an. However, considering how they communicate (even advertise) their philanthropic activities, it seems that the motives of involving philanthropic activities among corporations in Islamic world might be not linked with the religious meaning of such activities. Depending on the increasing competitive and institutional pressures over companies, they might involve such activities with the motives (like legitimacy or profit-orientation) similar to their counterparts in Western world. Jamali and Sidani (2012) also mention a transformation of traditional philanthropic approach on CSR through the impact of Western concepts. According to the authors, this more institutionalized and strategic form of

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giving might ensure “a more effective channelling of resources to serve the greater public good through addressing regional social ills and problems” (Jamali and Sidani, 2012: 2).

On the other hand, the ethical understanding of Islamic world is also converging to western world. In his famous study, Weber (1974) proposes that Protestant work ethic (PWE) can be taken as the main stimuli of capitalist development with affecting many people to engage in work in the secular world. The recent studies show that the characteristics of PWE are also emphasized in other religions (Uygur, 2009) and even Muslim businesspeople can show higher scores than their Protestant counterparts (Arslan, 2000). In the literature, some researchers attempt to distinguish PWE from Islamic work ethic (IWE) clearly (Ali, 1992; Ali and Al-Owaidan, 2008; Yousef, 2000). However, Uygur (2009: 223) states that “Islam-related economic/business model do not appear to be significant factors in the emergence of this new business class” at least in Turkey, as secular country. Therefore, there might be a significant convergence among the ethical values of people in different countries in parallel to the globalisation movement.

## **5 Conclusion**

CSR has become widely recognized in the various countries from different regions or religions during the last decades. There is a significant tendency towards CSR among businesspeople in predominantly Muslim countries. The current study tries to capture whether Islamic paradigm explains CSR conception and how this paradigm is practiced by the businesspeople in our modern organizations. It can be noticed that the core texts of Islam provides a holistic perspective on CSR with paying attention to all dimensions of Carroll’s CSR framework. Instead of focusing one of these dimensions, this perspective reflects a balance among different matters of life as economic activities, legal issues, ethical conduct, and philanthropic charities. Considering human and all other creatures as the core element of this four dimensional framework, the idea of CSR has been built in the twofold structure of this system as theory (aqidah) and practice (ibadah). However, the evaluation of current business conduct on CSR in the Islam world reveals that philanthropic CSR has become the most frequently applied ways of doing CSR. Following the traditional form of foundation mechanism, today, many companies engage in philanthropic CSR in Muslim countries.

Like any other social phenomena, religion is dynamic in nature. Therefore, despite what Weber says on religion, we should consider the interaction among society and religion; therefore it might be not “Islam that shapes Muslims, but rather Muslims who, through discourses, practices, beliefs and actions, shape Islam in different times and spaces” (Marranci, 2010, 368). For instance, despite the great emphasis of ethical conduct in all activities in Islamic doctrine, there are many Muslim countries that are listed with their high corruption index scores (Transparency International, 2014). Therefore, the link between Islamic paradigm and business conducts might be not as strong as it is assumed. Based on the result of their large scale survey on 20,000 observations across 21 countries, Williams and Zinkin (2005) state that, despite the Islamic teaching on business ethics and Islamic laws for high standards from all stakeholders, “Muslims are less concerned about CSR than non-Muslims”. While some scholars explain this discrepancy between normative ethics and practices in Muslim societies with “the lack of well-developed and effective institutions which would be able to translate the normative concepts into practice” depending on the flexible needs of different context or times (Ismaeel and Blaim, 2012: 1092), some others mention to a return to Islamic ideals for the issues such as environmental protection (Wersal, 1995). However, Giddens (2002: 41) states that “there is no such thing as a completely pure tradition. Like all the other world religions, Islam drew upon a dazzling variety of cultural resource – that is other traditions”. Therefore, what Islam says about god, world, and humanity closely overlaps with other religions’ basic ideas. Therefore, the best

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way might be to synthesize the overlapping themes of this heritage to arrive at a universal set of values and, more importantly, increase the recognition of these principles among all businesspeople by supporting them with strong institutional framework.

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