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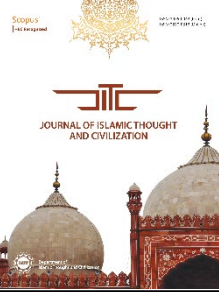
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Title: Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating Maqāṣid Sharī‘ah and Iḥsān

Author (s): Usmanul Khakim¹, Hamid Fahmy Zarkasyi², Fuad Mas'ud³, and Muhammad Faqih Nidzom¹


Affiliation (s): ¹Universitas Darussalam Gontor, Ponorogo, Indonesia
²University of Diponegoro, Indonesia

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Department of Islamic Thought and Civilization, School of Social Science and Humanities
University of Management and Technology, Lahore, Pakistan

Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating *Maqāṣid Sharī'ah* and *Ihsān*

Usmanul Khakim*

Centre for Islamic and Occidental Studies (CIOS)
Faculty of Ushuluddin, Universitas Darussalam Gontor
Ponorogo, Indonesia

Hamid Fahmy Zarkasyi

Universitas Darussalam Gontor
Ponorogo, Indonesia

Fuad Mas'ud

Faculty of Economics and Business
Universitas Diponegoro (UNDIP)
Semarang, Indonesia

Muhammad Faqih Nidzom

Universitas Darussalam Gontor
Ponorogo, Indonesia

Abstract

This research aims to formulate a conceptual model of Islamic Corporate Social Responsibility (I-CSR) by incorporating the principles of *ihsān* and *maqāṣid sharī'ah*. The research hypothesizes that *maqāṣid sharī'ah* provides a foundation for defining I-CSR dimensions, while *ihsān* theory offers a hierarchical structure. The study adopts a *basic-level* research and development (R&D) approach, employing qualitative content analysis through a textual examination of two theories. The process begins with an in-depth examination of *maqāṣid sharī'ah* and *ihsān* theories, followed by their integration. The research findings are as follows: First, specific I-CSR dimensions were identified rooted in *maqāṣid sharī'ah*, including faith (*īmān*), human dignity (*fiṭrah*), the self (*nafs*), intellect (*'aql*), prosperity (*nasl*), society (*ijtimā'*), wealth (*māl*), and ecology (*bī'ah*). Second, companies within the I-CSR framework were categorized according to *ihsān* theory into seven types: *fāsid*, *ṭayyib*, *khair*, *ma'rūf*, *ṣālih*, *birr*, and *ihsān*. The limitations of the research are: (1) it focuses solely on the theories of *maqāṣid sharī'ah* and *ihsān*; (2) the conceptual model is in its preliminary stage and requires further refinement with additional indicators. Despite these limitations, the findings have practical implications, particularly in enhancing the assessment of I-CSR practices.

Keywords: *ihsān*, *maqāṣid sharī'ah*, integration, Islamic Corporate Social Responsibility (I-CSR), islamic management

Introduction

The concept of Corporate Social Responsibility (CSR) has evolved significantly over time, with Archie Carroll introducing one of its most influential models in 1991.¹ Carroll's CSR pyramid, outlined four levels of corporate responsibility: (1) Economic responsibility, emphasizing i profitability as a fundamental business requirement; (2) Legal responsibility, requiring a company to not only be profitable but also operate within the framework of legal regulations and laws; (3)

*Correspondence concerning this article should be addressed to Usmanul hakim, Centre for Islamic and Occidental Studies (CIOS), Faculty of Ushuluddin, Universitas Darussalam Gontor, Ponorogo, Indonesia, at usmanulhakim680@unida.gontor.ac.id

¹Archie B Carroll, "The Pyramid of Corporate the Moral Management of Social Responsibility: Toward Organizational Stakeholders," *Business Horizon* 112, no. 44 (1991): 31–48.

Ethical responsibility, promoting moral standards and ethical practices beyond legal compliance to embrace moral principles (4) Philanthropic responsibility, underscoring a company's commitment to enhancing the quality of life within the broader community.² Carroll's framework has profoundly shaped CSR discourse, inspiring extensive research by scholars such as Nalband & Kelabi (2014),³ Schwartz & Carroll (2014),⁴ Naderian and Baharun (2015),⁵ Baden (2016),⁶ Ehie (2016),⁷ Brin & Nehme (2019),⁸ and Wagner & Tsukamoto (2019).⁹

Similarly, many Muslim scholars have adapted and reinterpreted Carroll's CSR model within an Islamic framework. For instance, Wajdi Dusuki incorporated Carroll's CSR pyramid into the *Taqwā* paradigm.¹⁰ While Jawed Akhtar proposed an Islamic-CSR (I-CSR) framework grounded in three Islamic axioms: *Tauhīd*, *ʿAdl*, and *Ikhtiyar*.¹¹ The I-CSR model proposed by Khurshid also revisits Carroll's ideas through an Islamic lens.¹² Despite these diverse approaches, the core dimensions of CSR—economic, legal, ethical, and philanthropic responsibilities remain central, alongside the moral hierarchy of immoral, amoral, and moral behavior.¹³ This research seeks not to critique existing studies but to provide a fresh perspective on the I-CSR by integrating two Islamic theories: *maqāṣid sharīʿah* and *ihsān*. While previous studies have applied *maqāṣid sharīʿah* theory to the I-CSR framework, its originality lies in pioneering the incorporation of *ihsān* theory—

²Ibid., 40–42.

³Nisar Ahamad Nalband, and Saad Al Kelabi, “Redesigning Carroll’s CSR Pyramid Model,” *Journal of Advanced Management Science* 2, no. 3 (2014): 236–39, <https://doi.org/10.12720/joams.2.3.236-239>.

⁴M.s. Schwartz, and Archie B Carroll, “Corporate Social Responsibility: A Three-Domain Approach,” *Business Ethics Quarterly* 13, no. 4 (2014): 503–30, <https://doi.org/10.2307/3857969>.

⁵Anahita Naderian, and Rohaizat Baharun, “Corporate Social Responsibility and Consumer Behavior,” *Asian Journal of Management* 6, no. 4 (2015): 249, <https://doi.org/10.5958/2321-5763.2015.00036.0>.

⁶Denise Baden, “A Reconstruction of Carroll’s Pyramid of Corporate Social Responsibility for the 21st Century,” *International Journal of Corporate Social Responsibility* 1, no. 1 (2016): 0–15, <https://doi.org/10.1186/s40991-016-0008-2>.

⁷Ike C. Ehie, “Examining the Corporate Social Responsibility Orientation in Developing Countries: An Empirical Investigation of the Carroll’s CSR Pyramid,” *International Journal of Business Governance and Ethics* 11, no. 1 (2016): 1–20, <https://doi.org/10.1504/IJBGE.2016.076337>.

⁸Pavlo Brin, and Mohamad Nassif Nehme, “Corporate Social Responsibility: Analysis of Theories and Models,” *EUREKA: Social and Humanities* 5, no. 5 (2019): 22–30, <https://doi.org/10.21303/2504-5571.2019.001007>.

⁹Sigmund Wagner-Tsukamoto, “In Search of Ethics: From Carroll to Integrative CSR Economics,” *Social Responsibility Journal* 15, no. 4 (2019): 469–91, <https://doi.org/10.1108/SRJ-09-2017-0188>.

¹⁰Asyraf Wajdi Dusuki, “Corporate Social Responsibility of Islamic Banking in Malaysia: A Synthesis of Islamic and Stakeholder Perspectives” (Loughborough University, 2005); Asyraf Wajdi Dusuki, “What Does Islam Say About Corporate Social Responsibility (CSR)?,” *Review Literature And Arts Of The Americas* 12, no. 1 (2008): 1–28.

¹¹Jawed Akhtar Mohammed, “Corporate Social Responsibility in Islam” (Auckland University of Technology, 2007), 102–28, <https://doi.org/10.2139/ssrn.2593945>.

¹²Muhammad Adnan Khurshid et al., “Developing an Islamic Corporate Social Responsibility Model (ICSR),” *Competitiveness Review* 24, no. 4 (2014): 258–74, <https://doi.org/10.1108/CR-01-2013-0004>.

¹³Carroll, “The Pyramid of Corporate the Moral Management of Social Responsibility: Toward Organizational Stakeholders,” 44–45.

justifying this claim, which will be further explained in the literature review. The current research aims to develop an I-CSR conceptual model informed by the concept of *ihsān* and the objectives of *maqāṣid sharī'ah*. It is hypothesized that the principles of *maqāṣid sharī'ah* defines the dimensions of I-CSR, while *ihsān* establishes its hierarchical structure. This research endeavors to validate this hypothesis.

2. Literature Review

A wide range of scholars has explored the concept of I-CSR, analysing its principles, frameworks, and applications in various contexts. The key findings and contributions of these studies are summarized in the following table for clarity and reference:

Table 1. Literature Review: Highlights the Extensive Research Conducted on Islam and CSR

No	I-CSR	Researchers	Authors' Comments
1	CSR and Islam	Mohammed, (2007), ¹⁴ Dusuki, (2008), ¹⁵ A. W. Hassan & Salma Binti Abdul Latiff, (2009), ¹⁶ Ibrahim et al., (2010), ¹⁷ Zahid & Hassan, (2012), ¹⁸ Lahuri, (2013), ¹⁹ Khurshid et al., (2014), ²⁰ Elasrag, (2015), ²¹ Afif, (2017), ²² Mais et al., (2017), ²³ Muslihatai et al., (2018), ²⁴	This research group exemplifies the integration of Western CSR theory with Islamic teachings, values, and principles. Their approach involves aligning these theories with the guidance provided by Qur'anic verses and Hadith directly.

¹⁴Mohammed, "Corporate Social Responsibility in Islam."

¹⁵Dusuki, "What Does Islam Say About Corporate Social Responsibility (CSR)?"

¹⁶Abul Hassan and Hjh Salma Binti Abdul Latiff, "Corporate Social Responsibility of Islamic Financial Institutions and Businesses: Optimizing Charity Value," *Humanomics* 25, no. 3 (2009): 177–88, <https://doi.org/10.1108/08288660910986900>.

¹⁷Othman Ibrahim, Siti Z. Melatu Samsi, and M. Fazil Ahmad, "Halal Business Corporate Social Responsibility," *International University Social Responsibility Conference and Exhibition*, no. October (2010): 1–5.

¹⁸Md Anowar Zahid and Kamal Halili Hassan, "Corporate Social Responsibility to Employees: Considering Common Law Vis-à-Vis Islamic Law Principles," *Pertanika Journal of Social Science and Humanities* 20, no. SPEC. ISS. (2012): 87–100.

¹⁹Setiawan bin Lahuri, "Corporate Social Responsibility Dalam Perspektif Islam (Corporate Social Responsibility in Islamic Perspective)," *Ijtihad : Jurnal Hukum Dan Ekonomi Islam* 7, no. 2 (2013): 219–38.

²⁰Khurshid et al., "Developing an Islamic Corporate Social Responsibility Model (ICSR)."

²¹Hussein Elasrag, "Corporate Social Responsibility in Islam," *SSRN Electronic Journal*, no. April (2015), <https://doi.org/10.2139/ssrn.2593945>.

²²Mufti Afif, "Corporate Social Responsibility Dalam Perspektif Islam (Corporate Social Responsibility in Islamic Perspective)," *Islamic Economic Journal* 3, no. 2 (2017): 145–59.

²³Rimi Gusliana Mais et al., "Building Concept of Corporate Social Responsibility Reporting through Islamic Perspective on Sharia Bank," *International Journal of Economic Research* 14, no. 17 (2017): 107–32.

²⁴Muslihatai Muslihatai, Siradjuddin Siradjuddin, and Syahrudin Syahrudin, "Corporate Social Responsibility (CSR) Dalam Perspektif Ekonomi Islam Pada Bank Syariah (Corporate Social Responsibility (CSR) in the Perspective of Islamic Economics at Islamic Banks)," *Jurnal Hukum Ekonomi Syariah* 2, no. 1 (2018): 29–42, <https://doi.org/10.26618/j-hes.v2i1.1390>.

No	I-CSR	Researchers	Authors' Comments
2	CSR and Islamic Institutions	Sayed Ahmed & Abu Zaid, (2019), ²⁵ (Ermawati et.al., 2021), ²⁶ Dusuki, (2005), ²⁷ Islam & Deegan, (2008), ²⁸ Hassam & Abdul Lathif, (2009), ²⁹ Fauziah et.al., (2016), ³⁰ Zafar & Sulaiman, (2019), ³¹ Ahmad, (2021), ³² Ermawati et al., (2021), ³³ Nurdin & Subri, (2021), ³⁴ Ascarya & Masrifah, (2023). ³⁵	This research group validates Western CSR theories by examining their application within Islamic institutions, such as Islamic banks, Muslim-owned companies, or Islamic philanthropic organizations.

²⁵Nael Y. M. Sayed Ahmed and Samir A. Abu Zaid, "Sustainable Development and Social Responsibility from an Islamic Perspective," *Journal of Social and Political Sciences* 2, no. 4 (2019): 1–20, <https://doi.org/10.31014/aior.1991.02.04.135>.

²⁶Ermawati, Siti Musyahidah, and Nurdin, "Muslim Society Perspective on Islamic Banking Corporate Social Responsibility in Indonesia (Based on Qur'ān and Hadīts Economic Themes)," *International Journal of Business and Management Review* 9, no. 3 (2021): 29–40, [@ECRTD-UK](http://www.eajournals.org).

²⁷Dusuki, "Corporate Social Responsibility of Islamic Banking in Malaysia: A Synthesis of Islamic and Stakeholder Perspectives."

²⁸Azizul Muhammad Islam and Craig Deegan, "Motivations for an Organisation within a Developing Country to Report Social Responsibility Information: Evidence from Bangladesh," *Accounting, Auditing and Accountability Journal* 21, no. 6 (2008): 850–74, <https://doi.org/10.1108/09513570810893272>.

²⁹Hassan and Salma Binti Abdul Latiff, "Corporate Social Responsibility of Islamic Financial Institutions and Businesses: Optimizing Charity Value."

³⁰Eva Fauziah, Ifa Hanifa Senjiati, and Zaini Abdul Malik, "Penerapan Corporate Social Responsibility (CSR) Pendidikan Di Perbankan Syariah (Implementation of Corporate Social Responsibility (CSR) for Education in Islamic Banking)," in *Prosiding SNaPP2016 Sosial, Ekonomi, Dan Humaniora*, 2016, 41–48.

³¹Muhammad Bilal Zafar and Ahmad Azam Sulaiman, "Corporate Social Responsibility and Islamic Banks: A Systematic Literature Review," *Management Review Quarterly* 69, no. 2 (2019): 159–206, <https://doi.org/10.1007/s11301-018-0150-x>.

³²Muhamad Fazil Ahmad, "Corporate Social Responsibility Management (CSR) With Islamic Philanthropy Concept For Enhancing Mudarabah Family Takaful Model In Malaysia," *AZKA International Journal of Zakat & Social Finance* 2, no. 1 (2021): 179–96, <https://doi.org/10.51377/azjaf.vol2no1.49>.

³³Ermawati, Musyahidah, and Nurdin, "Muslim Society Perspective on Islamic Banking Corporate Social Responsibility in Indonesia (Based on Qur'ān and Hadīts Economic Themes)."

³⁴Azlinna Boheran Nurdin and Mohd Rohiman Subri, "The Impact of Islamic-Based Corporate Social Responsibility Practice Toward Employees," *Asian People Journal* 4, no. 1 (2021): 65–83.

³⁵Ascarya and Atika Rukminastiti Masrifah, "Developing Maqasid Index for Islamic CSR: The Case of Ummah's Endowment Fund in Indonesia," *International Journal of Islamic and Middle Eastern Finance and Management* 16, no. 4 (2023): 835–55, <https://doi.org/10.1108/IMEFM-12-2021-0474>.

No	I-CSR	Researchers	Authors' Comments
3	Developing an Islamic CSR Model	Dusuki & Abdullah (2007), ³⁶ Mohamad & Mukhazir (2008), ³⁷ Khurshid (2014), ³⁸ Triyuwono (2016), ³⁹ Badriah et al., (2021), ⁴⁰ Ascarya & Masrifah (2023). ⁴¹	This research group redefines and adapts Western CSR theories by integrating Islamic concepts and teachings.
4	CSR and <i>Maqāṣid sharī'ah</i>	Dusuki & Abdullah (2007), ⁴² Ascarya & Masrifah (2023). ⁴³	This research group modifies Western CSR theories by embedding the principles of <i>maqāṣid sharī'ah</i> into their framework.

The concept of Islamic Corporate Social Responsibility (I-CSR) has been explored in notable works such as those by Dusuki & Abdullah (2007);⁴⁴ and Ascarya & Masrifah (2023);⁴⁵ being particularly relevant to this research due to their focus on the intersection of CSR and *maqāṣid sharī'ah*. Dusuki & Abdullah employed Imam al Ghazālī's framework;⁴⁶ while Ascarya & Masrifah utilized Abdul Madjīd al Najjar's model to examine I-CSR dimensions, including religion (*al-din*), life (*nafs*), intellect (*aql*), lineage (*nasl*), wealth (*māl*), society (*ijtimā'*), and ecology (*bī'ah*).⁴⁷ They

³⁶Asraf Dusuki and Nurdianawati Abdullah, "Maqāṣid Sharī'ah, Maṣlahah, and Corporate Social Responsibility (Objectives of Islamic Law, Public Interests and Corporate Social Responsibility)," *The American Journal of Islamic Social Sciences* 24, no. 01 (2007): 25–45, <http://www.scirp.org/journal/doi.aspx?DOI=10.4236/ib.2014.63013>.

³⁷Rusnah Mohamad and Mohd Rizal Muwazir Mukhazir, "Corporate Social Responsibility and Islamic Business Organizations: A Proposed Model," *Islamic Finance and Business Review* 3, no. 1 (2008): 30–42.

³⁸Khurshid et al., "Developing an Islamic Corporate Social Responsibility Model (ICSR)."

³⁹Iwan Triyuwono, "Taqwā: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness," *Pertanika Journal of Tropical Agricultural Science* 24, no. May (2016): 20–35, <http://119.40.116.186/pjtas/browse/regular-issue?article=JSSH-S0194-2016>.

⁴⁰Nuril Badria, Eko Ganis Sukoharsono, and Lilik Purwanti, "Business Sustainability and Pentuple Bottom Line: Building the Hierarchical Pyramid of the Pentuple Bottom Line," *International Journal of Research in Business and Social Science (2147- 4478)* 10, no. 3 (2021): 123–31, <https://doi.org/10.20525/ijrbs.v10i3.1156>.

⁴¹Ascarya and Masrifah, "Developing Maqāṣid Index for Islamic CSR: The Case of Ummah's Endowment Fund in Indonesia."

⁴²Dusuki and Abdullah, "Maqāṣid Sharī'ah, Maṣlahah, and Corporate Social Responsibility (Objectives of Islamic Law, Public Interests and Corporate Social Responsibility)."

⁴³Ascarya and Masrifah, "Developing Maqāṣid Index for Islamic CSR: The Case of Ummah's Endowment Fund in Indonesia."

⁴⁴Dusuki and Abdullah, "Maqāṣid Al-Sharī'ah, Maṣlahah, and Corporate Social Responsibility (Objectives of Islamic Law, Public Interests and Corporate Social Responsibility)."

⁴⁵Ascarya and Masrifah, "Developing Maqāṣid Index for Islamic CSR: The Case of Ummah's Endowment Fund in Indonesia."

⁴⁶Dusuki and Abdullah, "Maqāṣid Sharī'ah, Maṣlahah, Maṣlahah, and Corporate Social Responsibility (Objectives of Islamic Law, Public Interests and Corporate Social Responsibility)," 31.

⁴⁷Ascarya and Masrifah, "Developing Maqāṣid Index for Islamic CSR: The Case of Ummah's Endowment Fund in Indonesia," 838.

further structured a CSR hierarchy based on *maslahah*, encompassing *dzarūriyyāt* (necessities), *hajiyyāt* (complements), and *taḥsīniyyāt* (improvement).⁴⁸

This research builds upon their work by further examining *maqāṣid sharī'ah* as an integral I-CSR dimension and introducing *iḥsān* theory into its hierarchy; thus advancing the scholarly work initiated by Ascarya & Masrifah and Dusuki & Abdullah.

2. Method

This study adopts a *basic-level research and development (R&D) approach*, guided by Gutterman's statement that R&D focuses on producing technical insights that differs from existing models, frameworks, or products.⁴⁹ The purpose of this research aligns with this definition, as it seeks to develop a unique framework model distinct from existing CSR models. *Basic-level R&D* research also entails providing theoretical explanations for new models without extending to application, implementing, testing, or evaluating.⁵⁰ Since this study does not involve practical implementation or evaluation, it will focus solely on a literature review. The data is collected from diverse sources, including books, journal articles, and Islamic text such as the Qur'an, and Hadith. The primary data sources include *al-Maqāṣid al-Sharī'ah bi Ab'ād al-Jadīdah* by Abdul Madjid al-Najjar⁵¹ and *Minhaj* by Hamid Fahmy Zarkasyi.⁵² Using *qualitative content analysis* technique, the current study interprets textual data.⁵³ The research unfolds in three stages: 1) thoroughly examining the theory of *maqāṣid sharī'ah* and *iḥsān*; 2) exploring their significance in relation to the dimensions and hierarchical structure of Corporate Social Responsibility (CSR); and 3) integrating them to construct a new conceptual framework for I-CSR. This foundational work establishes theoretical justifications for developing an I-CSR framework grounded in these Islamic principles.

3. Results and Discussion

3.1. *Maqāṣid sharī'ah* as I-CSR's Dimensions

Corporate Social Responsibility (CSR) has been studied extensively, with various scholars identifying dimensions that organizations must consider.⁵⁴ These dimensions of CSR include economic, legal, ethical, and philanthropic responsibilities.⁵⁵ Elkington and Hartman & Desjardin

⁴⁸Dusuki and Abdullah, "Maqāṣid Sharī'ah, Maṣlahah, and Corporate Social Responsibility (Objectives of Islamic Law, Public Interests and Corporate Social Responsibility)," 35; Ascarya and Masrifah, "Developing Maqasid Index for Islamic CSR: The Case of Ummah's Endowment Fund in Indonesia," 832.

⁴⁹Alan S. Gutterman, "Research and Development," *SSRN Electronic Journal* 12, no. 2 (2023): 3, <https://doi.org/10.12968/npre.2007.5.5.23745>.

⁵⁰OCDE, *Frascati Manual 2015: Guidelines for Collecting and Reporting Data on Research and Experimental Development, The Measurement of Scientific, Technological and Innovation Activities*. (Paris: OECD Publishing, 2015), 45, <https://doi.org/https://doi.org/10.1787/24132764>.

⁵¹Abdul Majid Al Najjar, "Maqāṣid Sharī'ah bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions)" (Beirut: Dār Gharb al Islāmi, 2008).

⁵²Hamid Fahmy Zarkasyi, *Minhaj (Ways)*, 2nd ed. (Jakarta: INSIST, 2021).

⁵³Michael Bloor and Fiona Wood, *Keyword in Qualitative Method* (London: SAGE Publications, 2006).

⁵⁴Archie B. Carroll, "A History of Corporate Social Responsibility: Concepts and Practices," *The Oxford Handbook of Corporate Social Responsibility*, no. October (2009), <https://doi.org/10.1093/oxfordhb/9780199211593.003.0002>; Carroll, "The Pyramid of Corporate the Moral Management of Social Responsibility: Toward Organizational Stakeholders."

⁵⁵Carroll, "The Pyramid of Corporate the Moral Management of Social Responsibility: Toward Organizational Stakeholders," 40–43.

identified three dimensions: economic, social, and ecological.⁵⁶ Additionally, Bariah et.al expanded these by introducing ethics, profit, people, planet, and prophet as essential dimensions.⁵⁷ This diversity of perspectives highlights the multifaceted nature of CSR, underscoring its broad scope.

This study seeks to integrate the principles of *maqāshid sharī'ah* into the dimensions of Islamic Corporate Social Responsibility (I-CSR). Numerous scholars, including Imam al-Ghazālī, Ibn ‘Ashūr, Al-Shātibi, al-Raisuni, Abu Zahrah, and al-Najjar, have extensively discussed the concept of *maqāshid sharī'ah*.⁵⁸ Central to these discussions are the five essential objectives *ḍarūriyāt al-khamsah*: safeguarding (*hiḏ*) religion (*al-dīn*), life (*nafs*), intellect (*'aql*), lineage (*nasl*), and wealth (*māl*). This framework has evolved to explicitly include an ecological dimension, reflecting modern environmental concerns in the broader CSR discourse. Among the scholars of *maqāshid sharī'ah* theory, Abdul Madjid al-Najjar explicitly mentions the natural environment (*bī'ah*) as a critical aspect of life. Therefore, this study focuses on al-Najjar’s interpretation of *maqāshid sharī'ah* theory.

Before proceeding further, it is essential to explain the meaning of *Maqāshid al-Sharī'ah*. This term refers to the goals, wisdom, purposes, secrets, and underlying rationale for the establishment of Islamic law (*sharī'ah*).⁵⁹ The core of *Maqāshid* is to promote benefit while preventing harm, encapsulated by the principle (*dar'u al-mafāsīd wa jalb al-mašālih*) (averting harm and attracting benefit).⁶⁰ These objectives arise the dimensions of life that are the focus of its preservation. In his seminal work *Maqāshid al-Sharī'ah bi Ab'ād Jadīdah*, al-Najjar presents a nuanced classification of *Maqāshid al-Sharī'ah* into four categories and eight dimensions as follows.

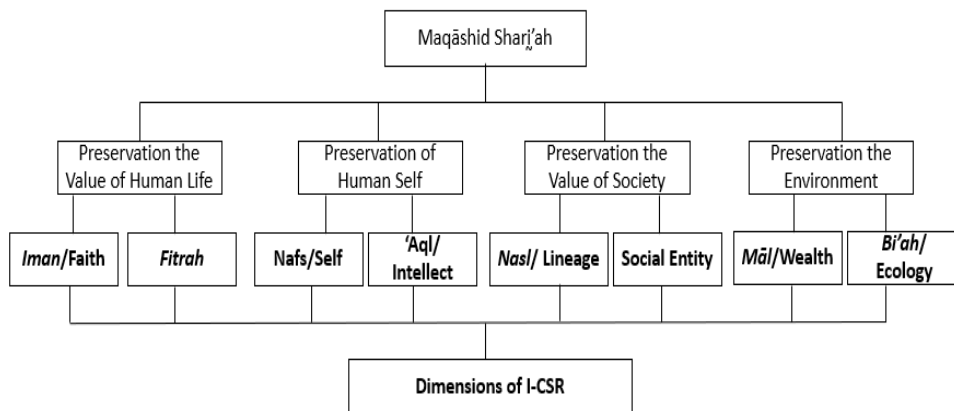


Figure 1. The dimensions of I-CSR (Source: An Najjar 2008, developed by authors)

⁵⁶Laura Hartman and Joseph DesJardins, *Business Ethics: Decision-Making for Personal Integrity & Social Responsibility*, 4th ed. (New York: Mc Graw Hill Education, 2018), <http://www.amazon.com/Business-Ethics-Decision-Making-Integrity-Responsibility/dp/0078137136>; John Elkington, *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*, Capstone, vol. 1 (Oxford UK: Capstone, 1997), 20.

⁵⁷Badria, Sukoharsono, and Purwanti, “Business Sustainability and Pentuple Bottom Line: Building the Hierarchical Pyramid of the Pentuple Bottom Line,” 124.

⁵⁸Al Najjār, “Maqāshid Sharī'ah bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions)”

⁵⁹Al Najjār, 15–20.

⁶⁰Al Najjār, 46; Paryadi, “Maqāshid Sharī'ah: Definisi Dan Pendapat Para Ulama (Maqāshid Sharī'ah: Definitions and Conceptions of Scholars),” *Cross-Border* 4, no. 2 (2021): 206.

Figure 1 illustrates that the concept of I-CSR is structured around eight key dimensions: faith (*īmān*), innate nature (*fiṭrah*), self (*nafs*), intellect (*'aql*), lineage (*nasl*), social entity (*ijtimā'*), wealth (*māl*), and environment (*bi'ah*). This discussion begins with the dimension of faith, which lies at the heart of the Islamic worldview. This perspective emphasizes belief in God as a core principle and adherence to Islamic *sharī'ah*, which governs acts of worship (*ibādah*) and worldly dealings (*mu'āmalah*) as pathways to manifest one's faith.⁶¹ Upholding *sharī'ah* signifies true faith in God and involves one's beliefs, words, and actions with Islamic principles,⁶² as reflected in acts of worship and *mu'āmalah*.⁶³

The faith dimension encompasses two critical aspects emerge in the context of I-CSR.⁶⁴ The first is worship (*ibādah*), calls for organizations to create an environment where religious practices are supported. This can be achieved by providing worship spaces, allocating prayer schedules, granting leave for religious duties, and providing spiritual guidance. The second aspect is *mu'āmalah*, which suggests that Islamic companies must adhere to Islamic rules of transactions. Key practices include: 1) *Ḥalāl-harām* considerations, ensuring that products and services are permissible, while rejecting usury, bribery, and fraud; 2) promoting ethical considerations through positive respectful and cooperative interactions; and 3) Observing aesthetic standards by maintaining appropriate dress codes and appearances. These elements together underline the corporate responsibility to foster justice, trustworthiness, and a sense of brotherhood.⁶⁵

The second dimension of discussion is the natural state known as *fiṭrah*.⁶⁶ Linguistically, *fiṭrah* refers to "*al-ibtidā'*," meaning the beginning or origin;⁶⁷ it denotes the original state of a thing in

⁶¹Usmanul Khakim et al., "God and Worldview According to Al-Attas and Wall," *Tsaqafah* 16, no. 2 (2020): 223–44, <https://doi.org/10.21111/tsaqafah.v16i2.4853>; Usmanul Khakim, "Syed Muhammad Naquib Al-Attas' Theory of Worldview of Islam and Its Significance on Islamization of Present-Day Knowledge" (UNIDA Gontor, 2020); Khasib Amrullah et al., "The Concept of Waqf From Worldview Theory: The Study of Sharia-Philosophy," *ULUL ALBAB Jurnal Studi Islam* 23, no. 1 (2022): 22–41, <https://doi.org/10.18860/ua.v23i1.15694>; Usmanul Khakim, "Islamic Worldview-Based Corporate Social Responsibility" (Universitas Darussalam Gontor, 2024); M. Muslih et al., "Lakatosian Perspective of Islamic Science Research Programmes (Case: Islamization in Welfare Theory)," (2019): 1–8, <https://doi.org/10.4108/cai.10-9-2019.2289377>; Khasib Amrullah, Usmanul Khakim, and Rakhmad Agung Hidayatullah, *Islamisasi Teori Motivasi Pada Manajemen Bisnis Barat: Sebuah Elaborasi Worldview Islam Dan Barat (Islamisation of Motivation Theory in Western Business Management: An Elaboration of Islamic and Western Worldviews)*, ed. Ahmad Farid Saifuddin (Ponorogo: Unida Gontor Press, 2023).

⁶²Shalih Fauzan, *Kitāb Tauhīd (Book of Unification)*, ed. Trans. Agus Hasan Bashori (Jakarta: Darul Haq, 2000), 58.

⁶³Jalāluddīn Al Mahalli and Jalāluddīn Al Suyuthi, *Tafsīr Jalālain (Interpretation of Jalālain)* (Cairo: Dār Hadīst, n.d.), 576.

⁶⁴Al Najjār, "Maqāshid Sharī'ah bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions)."

⁶⁵For more elaboration, see: Syed Muhammad Naquib Al-Attas, "Islam: The Concept of Religion and the Foundation of Ethics and Morality," in *Prolegomena to The Metaphysics of Islam: An Exposition of the Fundamental Elements of the Worldview of Islam* (Kuala Lumpur: International Institute of Islamic Thought and Civilization (ISTAC), 1995), 358.

⁶⁶Al Najjār, "Maqāshid Al Syariah Bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions)."

⁶⁷Abi al Fadhil Jamaluddin Ibn Muhammad Ibn Makrami Ibn Manzur, *Lisān Al 'Arab (Tongue (Words) of Arab)* (Beirut: Dār Sādir, n.d.), vol. 5 : p. 56.

accordance with its inherent conditions.⁶⁸ For humans, this includes their physical and spiritual constitution, a natural inclination to believe in Allah, an affinity for goodness, and a desire for harmony and well-being.⁶⁹ Arif identifies: “*Fiṭra not only as (i) a natural tendency to act or think in a particular way, but also as (ii) the religious instinct, (iii) the power of the mind to think and understand in a logical way, and (iv) the inner voice or conscience of what is right and wrong in one’s conduct or motives that drive the individual towards right action*”.⁷⁰

Islam views humans as creations of God, endowed with the essence of life through the union of body and spirit. This divine gift includes attributes such as faith, an inclination towards goodness, and a need for consistency, and safety.⁷¹ This inherent nature is inviolable, with the sanctity of life, freedom, and security being fundamental human rights. Consequently, Islam forbids actions such as murder, colonialism, enslavement, and intimidation, which contradict this natural state. In the realm of I-CSR, corporations bear the responsibility to safeguard this inherent nature, which translates into two key commitments: 1) a commitment to combat violations against humanity and 2) a commitment to the protection of human dignity.⁷²

In the self (*nafs*) dimension,⁷³ Islam acknowledges individuals as entities possessing both physical and non-physical elements.⁷⁴ These two aspects are intricately linked, with mental well-being influencing physical health, and vice versa.⁷⁵ Thus, nurturing the material and spiritual facets of individuals is crucial. From an I-CSR perspective, corporations must address the overall welfare of people, ensuring support for both their physical and spiritual needs.⁷⁶ The fourth dimension, ‘*aql*’ (intellect), highlights intellect as a cornerstone of human attribute.⁷⁷ It enables individuals to acquire knowledge, comprehend and apply knowledge in various contexts.⁷⁸ In the framework of I-CSR, Islamic companies are responsible for nurturing intellectual development through education and the

⁶⁸Husain Raghīb Al-Asfahani, *Mu’jam Mufradātu Alfādz Al Qur’ān (Dictionary of Qur’anic Word)*, n.d., vol. 2, p. 494.

⁶⁹Ahmad Ar Raisuni, *Al Dzarī’ah Ila Maqāshid Al Sharī’ah (The Pretext to the Objectives of Islamic Law)* (Cairo: Daar Kalim, 2016), 160–65.

⁷⁰Syamsuddin Arif, “Rethinking the Concept of Fitra: Natural Disposition, Reason and Conscience,” *American Journal of Islam and Society* 40, no. 3–4 (2023): 79.

⁷¹Saryono, “Konsep Fitrah Dalam Perspektif Islam (Fitrah on Islamic Perspective),” *Jurnal Studi Islam* 14, no. 2 (2016): 161, <http://jurnal.radenfatah.ac.id/index.php/medinate>.

⁷²Khakim, “Islamic Worldview-Based Corporate Social Responsibility,” 179.

⁷³Al Najjar, “Maqashid Al Syariah Bi Ab’ad Jadidah (The Objective of Islamic Law in a New Dimensions).”

⁷⁴Syed Muhammad Naquib Al-Attas, “The Nature of Man and The Psychology of The Human Soul,” in *Prolegomena to The Metaphysics of Islam: An Exposition of the Fundamental Elements of the Worldview of Islam*, 1995.

⁷⁵Hadi, “Konsep dan Praktek Kesehatan Berbasis Ajaran Islam (Concepts and Practices of Health Based on Islamic Teachings),” 53.

⁷⁶Khakim, “Islamic Worldview-Based Corporate Social Responsibility,” 180.

⁷⁷Al Najjar, “Maqashid Sharī’ah bi Ab’ad Jadīdah (The Objective of Islamic Law in a New Dimensions).”

⁷⁸Nur Hadi Ihsan et al., “Hubungan Agama dan Sains: Telaah Kritis Sejarah Filsafat Sains Islam dan Modern (The Relationship between Religion and Science: A Critical Examination of the History of Islamic and Modern Philosophy of Science),” *Intizar* 27, no. 2 (2021): 97–111, <https://doi.org/10.19109/intizar.v27i2.9527>; Al Najjar, “Maqashid Al Syariah Bi Ab’ad Jadidah (The Objective of Islamic Law in a New Dimensions).”

advancement of knowledge. This includes efforts to build individual capabilities and contribute to theoretical and technological advancements.⁷⁹

The fifth dimension, *nasl* (lineage or heredity),⁸⁰ highlights the necessity of ensuring the continuity of society through the birth and proper upbringing of future generations.⁸¹ In the context of I-CSR, corporations have a responsibility to support the well-being of future generations. This involves a two-pronged approach: ensuring stable and healthy family systems by improving the quality of life and opportunities available to younger generations.⁸²

The sixth dimension, *ijtimā'* (society), emphasizes the critical role of social relationships and communal structures. Human beings are inherently social creatures, relying on community interactions to fulfill their life purposes.⁸³ Under I-CSR, companies bear the responsibility to maintain and strengthen social connections. This involves actively engaging with various social groups, fostering harmonious and positive interactions within society.⁸⁴

The seventh dimension, *māl* (wealth), emphasizes the importance of acquiring and managing wealth ethically in Islam. Proper ownership and utilization of wealth are central, as they reflect its significance in fulfilling one's obligations to Allah.⁸⁵ Within the perspective of Islamic Corporate Social Responsibility (I-CSR), while generating profit remains a primary goal for companies,⁸⁶ the focus shifts towards ensuring that profits are *halāl* (permissible) and *ṭayyib* (pure). This involves adherence to *sharī'ah* principles in all aspects of wealth generation, management, and distribution. Thus, safeguarding wealth in I-CSR entails two primary commitments: the commitment to generating ethical profits and the commitment to protecting assets from corruption and misuse.

The eighth dimension, *bī'ah* (ecology or environment), highlights the conservation of the environment as a fundamental aspect of the *maqāsid al-sharī'ah* (objectives of *sharī'ah*).⁸⁷ Humans, as stewards of the Earth (*khalīfah fi al-ard*), are divinely entrusted with the responsibility to care for the natural world.⁸⁸ This stewardship implies that while nature serves humanity, it also deserves preservation and respectful treatment.⁸⁹ The Qur'an provides clear warnings against environmental

⁷⁹Khakim, "Islamic Worldview-Based Corporate Social Responsibility," 182.

⁸⁰Al Najjār, "Maqāsid Sharī'ah bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions),"

⁸¹Ibid., 145.

⁸²Khakim, "Islamic Worldview-Based Corporate Social Responsibility," 184.

⁸³Al Najjār, "Maqāsid Sharī'ah bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions)," 157.

⁸⁴Khakim, "Islamic Worldview-Based Corporate Social Responsibility," 187.

⁸⁵Masrina, Dewi Maharani, and Verina Ayustrialni, "Konsep Harta Aan Kepemilikan Dalam Prespektif Ekonomi Islam (The Concept of Treasure and Ownership in the Islamic Economic Perspective)," *Jurnal Ilmiah Ekonomi Islam* 9, no. 01 (2023): 7–8; Al Najjār, "Maqāsid Sharī'ah bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions)," 183.

⁸⁶Milton Friedman, "The Social Responsibility of Business Is to Increase Its Profits.," *The New York Time Magazine* (New Jersey, 1970), https://link.springer.com/chapter/10.1007/978-3-540-70818-6_14.

⁸⁷Al Najjār, "Maqāsid Sharī'ah bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions)," 207.

⁸⁸Al Baqaraa 02: 30.

⁸⁹Rahendra Maya, "Penafsiran Al-Sa'dī Tentang Konsep Al-Taskhīr (Al-Sa'dī's Interpretation of the Concept of Al-Taskhīr)," *Al - Tadabbur: Jurnal Ilmu Al-Qur'an Dan Tafsir* 2, no. 03 (2017): 1–24, <https://doi.org/10.30868/at.v2i03.192>; M. Kholid Muslih, *Worldview Islam* (Ponorogo: Pusat

destruction, affirming the necessity of conservation.⁹⁰ In I-CSR, environmental stewardship involves two key commitments: first, active participation in conservation efforts to protect and sustain natural resources; and second, support for initiatives and practices that promote ecological well-being.

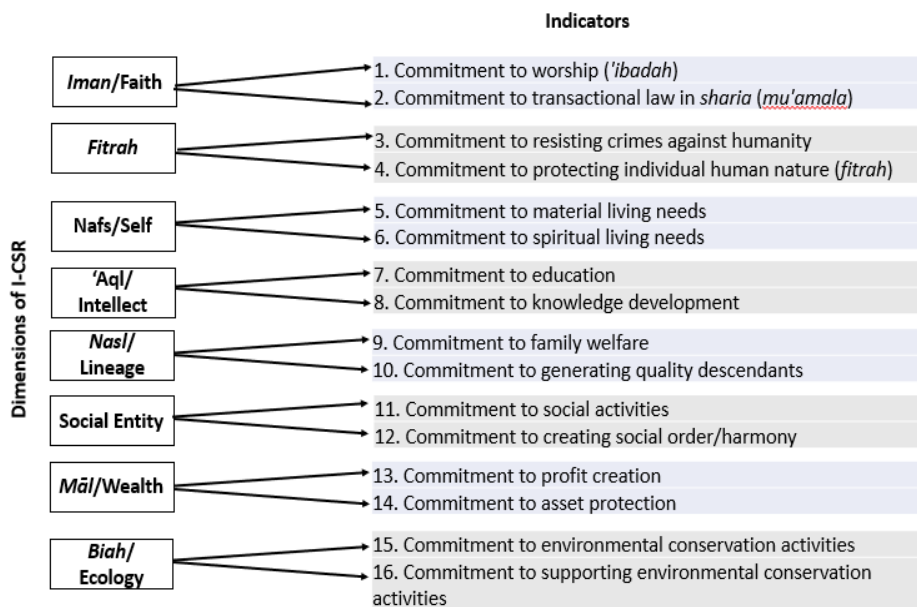


Figure 2. The Indicators of I-CSR

According to Figure 2, the framework of Islamic Corporate Social Responsibility (I-CSR) is derived from Najjar's interpretation of *maqāṣid al-sharī'ah*. It comprises eight dimensions and 16 commitment indicators. These indicators serve as essential elements for assessing I-CSR, enabling an in-depth evaluation of its various components.

3.2. *Ihsān* as The Hierarchy of I-CSR

Building on the dimensions of Islamic Corporate Social Responsibility (I-CSR), this section introduces the concept of an I-CSR hierarchy, inspired by Carroll's classification of Western CSR into immoral, amoral, and moral categories.⁹¹ This Islamic adaptation is rooted in the principle of *ihsān*. Theologically, *ihsan* signifies the state of worshiping God with an awareness of His presence. In the social realm, *ihsan* represents God-consciousness in all aspects of human interaction and behavior.⁹² In short, *ihsan* concerns what is conceptualized as social good or social responsibility

Islamisasi Ilmu(PII) dan Unida Gontor Press, 2018); Al Najjār, "Maqāṣid Sharī'ah bi Ab'ād Jadīdah (The Objective of Islamic Law in a New Dimensions)," 207.

⁹⁰Al Baqaraa 02: 11-12.

⁹¹Carroll, "The Pyramid of Corporate the Moral Management of Social Responsibility: Toward Organizational Stakeholders," 44.

⁹²Hamid Fahmy Zarkasyi, *Minhaj (Way)* (Jakarta: INSISTS Jakarta, 2021), 87; Hamzah Abu Faris, "Al Madkhal Ilā Dirāsah 'Ilmi Maqāṣid Al Sharī'ah Al Islāmiyah (The Introduction to the Study of Objectives of Islamic Law)" (Tharabuls-Libya: Daar Ibn Hazm, 2012), <https://doi.org/978-9959-823-34-2>.

categorized into stages such as *ṭayyib*, *khair*, *ma'rūf*, *ṣālih*, *birr*, and *ihsān*,⁹³ as shown in the following figure.

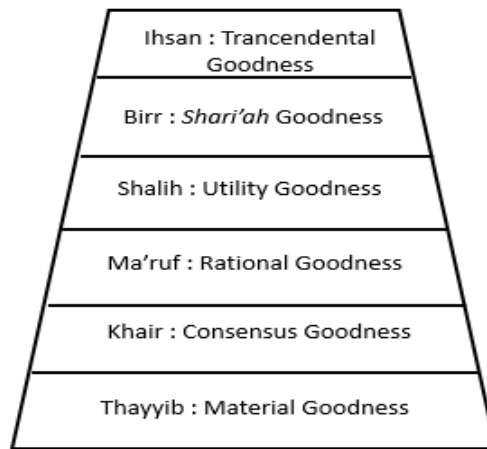


Figure 3. *Ihsān* as the Hierarchy of I-CSR

The figure 3 discussed highlights different dimensions of social goodness, categorizing them into different types. These include "*ṭayyib*," which pertains to material benefits; "*khair*," signifying consensus-driven virtue; "*ma'rūf*," based on rational considerations; "*ṣālih*," emphasizing practicality and utility; "*birr*," rooted in adherence to Sharia; and "*ihsān*," representing the highest level of goodness tied to transcendental values. On the other hand, undesirable behaviors fall under the "*fāsid*" category. This framework offers valuable insights into Islamic Corporate Social Responsibility (I-CSR), particularly when viewed through the lens of the "*ihsān*" hierarchy, and underscores its relevance to guiding corporate behavior.

The term *fāsid* is used to describe deviations from fairness and justice, whether these deviations are minor or extensive. It contrasts with what is beneficial and virtuous,⁹⁴ referring to actions that fail to produce positive outcomes. When applied to Islamic Corporate Social Responsibility (I-CSR), a *fāsid* company is one that either neglects its social responsibilities entirely or conducts its business in a manner where the harm outweighs any potential benefits (*maslahat*). Following the guiding principles of *maqāṣid shari'ah*, I-CSR, emphasizes maximizing benefits (*jalb al maṣālih*) and minimizing harm (*dar'u al maḥāṣid*).⁹⁵ Therefore, a company that causes substantial harm with little benefit aligns with the definition of a *fāsid* entity, as it contributes to societal and environmental detriment. The recommended course of action for such a company is either to cease operations or to be suspended to prevent further adverse effects on society and the environment. A complete transformation is required for such entities to resume operations without being a source of harm, ensuring their practices align with ethical and sustainable values.

⁹³Khakim, "Islamic Worldview-Based Corporate Social Responsibility"; Zarkasyi, *Minhaj (Ways)*, 2021, 80.

⁹⁴Al-Asfahani, *Mu'jam Mufradātu Alfādz Al Qur'ān (Dictionary of Qur'anic Word)*, 236.

⁹⁵Hamzah Abu Faris, "*Al Madkhal Ilā Dirāsah 'Ilmi Maqāṣid Al Shari'ah Al Islāmiyah (The Introduction to the Study of Objectives of Islamic Law)*" (Tharabuls-Libya: Dār Ibn Hazm, 2012), 14, <https://doi.org/978-9959-823-34-2>.

Secondly, the discourse extends to *ṭayyib*-type corporations. *Ṭayyib* is delineated as a form of goodness that is exclusively material in nature. For illustration, *ṭayyib*, when referenced in relation to food, denotes items that are not only palatable but also conducive to health.⁹⁶ Within the Islamic worldview's hierarchy of realities, material aspects are considered the most basic level.⁹⁷ Consequently, in the context of Islamic Corporate Social Responsibility (I-CSR), *ṭayyib*-type corporations are acknowledged for their contributions, though they occupy the foundational tier of social responsibility.

Thirdly, corporations are further classified under the *khair* type. *Khair* represents a higher form of goodness that transcends *ṭayyib*. As described by Raghīb al-Asfahani, *khair* embodies qualities that achieve universal approval,⁹⁸ reflecting consensus-based goodness. From the perspective of Islamic Corporate Social Responsibility (I-CSR), *khair*-type corporations are those that fulfill their social responsibilities to a level broadly regarded as acceptable by societal standards. For instance, the provision of worship facilities by a corporation might be deemed “sufficiently good” by consensus if such facilities exist. However, questions about the adequacy of these facilities may prompt considerations for advancing to a higher category, namely *ma'rūf*.

Fourthly, the discourse culminates with the examination of *ma'rūf*-type corporations, which are characterized by its alignment with rational human considerations and with shari'ah principles. Raghīb al-Asfahani defines *ma'rūf* as goodness recognized through logic or divine law.⁹⁹ Unlike other categories, this classification goes beyond basic social responsibility, demanding a superior level of quality of and rationality in its practices. For instance, while a corporation possesses a mosque, rational analysis extends to ensuring essential facilities such as validity of one's prayer, which depends upon the proper performance of ablution, requires the availability of adequate ablution facilities. Similarly, in the context of aiding victims of natural disasters, a *ma'rūf*-type corporation does more than solicit aid. It implements a well-structured approach to aid, encompassing both programmatic and personnel frameworks to effectively address disaster relief. Thus, in the I-CSR model, *ma'rūf*-type corporations are held in higher regard than the *khair* category, reflecting a higher valuation of their social responsibility endeavors. Fifthly, the discourse introduces *ṣālih*-type corporations. The term “*ṣālih*” shares its etymological roots with “*maslahat*,” highlights righteousness as the result of actions that generate beneficial outcomes. It transcends the *ma'rūf* category by evaluating social goodness, through practical and tangible benefits rather than just rational consensus. Differing from the pragmatic and utilitarian outlooks of Western philosophy,¹⁰⁰ this perspective is rooted in scriptural references that align righteous acts with faith. These actions, when performed by believers, are thought to yield benefits in both the temporal and eternal dimensions.¹⁰¹ Conversely, righteousness manifested by non-believers is acknowledged to contribute

⁹⁶Hasiah and Shafra, “Makanan Sehat Dalam Al-Qur’ān Menurut Pedagang Masakan Di Kota Padangsidempuan (Healthy Food in the Qur’ān According to Cookery Traders in Padangsidempuan City),” *El Fawatih* 3, no. 2 (2022): 204–5.

⁹⁷Mohammad Syam’un Salim, “Al Attas on Reality” (University of Darussalam Gontor, 2019), 87.

⁹⁸Al-Asfahani *Mu’jam Mufradātu Alfādz Al Qur’ān (Dictionary of Qur’anic Word)*, 300.

⁹⁹Ibid., 521.

¹⁰⁰Urbanus Ura Weruin, “Teori-Teori Etika Dan Sumbangan Pemikiran Para Filsuf Bagi Etika Bisnis (Ethical Theories and Philosophers’ Contributions to Business Ethics),” *Jurnal Muara Ilmu Ekonomi Dan Bisnis* 3, no. 2 (2019): 315, <https://doi.org/10.24912/jmieb.v3i2.3384>; Peniel C.D. Maiaweng, “Manfaat Kebenaran Perbuatan: Suatu Analisis Terhadap Ajaran Filsafat Pragmatisme (The Benefits of Righteous Actions: An Analysis of the Philosophical Teachings of Pragmatism),” *Jurnal Jaffray* 11, no. 1 (April 2, 2013): 1, <https://doi.org/10.25278/jj71.v11i1.69>.

¹⁰¹Yunus 10:9.

positively, albeit confined to worldly benefits.¹⁰² Within the framework of Islamic Corporate Social Responsibility (I-CSR), *ṣālih*-type corporations are those that manifest their social responsibility through a deliberate focus on the resultant benefits. Technically, these corporations are expected to design and maintain management systems ensuring that social benefits are appropriately directed to the deserving recipients. For instance, providing worship facilities alone is insufficient; these corporations must implement effective management systems to ensure that these facilities serve their intended purpose for the rightful users. The sixth and highest level explores *birr*-type corporations, which set the benchmark for *sharī'ah*-compliant social responsibility. Asfahani explains *birr* as complete obedience to Islamic law, requiring that every act of kindness aligns with *sharī'ah* mandates.¹⁰³ The evaluative criteria for *birr*-type entities extend beyond the mere assessment of benefits, questioning whether an act of kindness aligns with Islamic *sharī'ah*. For instance, corporate meetings conflicting with prayer times must be rescheduled. Similarly, charitable efforts must follow Islamic guidelines, ranging from obligatory *zakat* to voluntary acts like *waqf*, *infaq*, *sadaqah*, and gifts, always adhering to *sharī'ah* stipulations regarding eligibility and execution. Companies of the *birr* category serve as exemplars of I-CSR implementation, where *sharī'ah* is the foremost guide in all social endeavors.

Seventhly, the concept of *Ihsān*-type companies represents the highest level of goodness within the Islamic Corporate Social Responsibility (I-CSR) framework. The essence of *Ihsān*, deeply rooted in a profound connection with Allah, transcends basic compliance, incorporating a spiritual essence where actions are carried out with a deep consciousness of Allah's constant presence.¹⁰⁴ Al Nawawi defines *Ihsān* as worshipping Allah as though one sees Him, or at least with the unwavering belief that Allah is always watching.¹⁰⁵ This perspective fosters an introspective attitude, driven solely by the desire to please Allah, devoid of any intention to impress others or to get worldly rewards.

Philosophically, *Ihsān*-type corporations resonate with the Islamic epistemological framework and worldview, which centers on supremacy of Allah and embraces *ma'rifah*—the divine knowledge imparted to humanity.¹⁰⁶ This alignment confirms the legitimacy of the *Ihsān*-type approach to corporate social responsibility (CSR), affirming its legitimacy as directly sanctioned by Allah. Just as *ma'rifah*, or divine knowledge, is determined in its scope and form by Allah's will,¹⁰⁷ as well as the nature and extent of social responsibilities under the *Ihsān* category aligned with divine will. Consequently, *Ihsān*-type companies transcend traditional CSR, embodying a commitment rooted in spiritual purity and adherence to *sharī'ah*.¹⁰⁸ They signify a paradigmatic shift in I-CSR, incorporating accountability to Allah alongside responsibilities toward society and the environment.

Although *Ihsān*-type corporations cannot be assessed using traditional categorization scale, their role within the Islamic Corporate Social Responsibility (I-CSR) system is apparent.¹⁰⁹ These

¹⁰²Imam Muslim, *Shahīh Muslim (The valids of Muslim)* vol. 8, 135.

¹⁰³Al-Asfahani, *Mu'jam Mufradātu Alfādz Al Qur'ān (Dictionary of Qur'anic Word)*, 114.

¹⁰⁴Zarkasyi, *Minhaj (Way)*, 86.

¹⁰⁵Muhyiddin Yahya Ibn Syaraf Al Nawawi, *Hadīts Arba'in Nawawiyah (Nawawiah Forty Prophetic Traditions)*, ed. Abdullah Haidir, (Riyādh: al Maktab al Ta'āwuni li ad da'wah wa Tau'iyah al Jaliyah, 2007), 9

¹⁰⁶Syed Muhammad Naquib Al-Attas, "Islam and The Philosophy of Science," in *Prolegomena to The Metaphysics of Islam: An Exposition of the Fundamental Elements of the Worldview of Islam* (Kuala Lumpur: International Institute of Islamic Thought and Civilization (ISTAC), 1995), 385.

¹⁰⁷Syed Muhamed Naquib Al-Attas, *Islam dan Filsafat Sains* (Bandung: Mizan, 1995), 33; Syed Muhammad Naquib Al-Attas, *Islam and Secularism*, 2nd ed. (Kuala Lumpur: ISTAC, 1993), 35.

¹⁰⁸Al-Attas, *Islam Dan Filsafat Sains*, 36; Al-Attas, *Islam and Secularism*, 25.

¹⁰⁹Khakim, "Islamic Worldview-Based Corporate Social Responsibility," 228.

enterprises demonstrate an unwavering commitment to social welfare, driven by a profound spiritual accountability to Allah, rather than the pursuit of profit or human acclaim.

One notable example is a livestock company in Tafahna al-Ashraf, Egypt, founded by Ir Šalāh Aṭīyah and eight of his friends, who took the initiative to engage in animal husbandry. Uniquely, they incorporated God as the tenth member of their partnership, formalizing an agreement that allocated a share of profits to God. Over time, the company continued to flourish, and God's share of the profits increased annually, growing from 10% to 20%, until eventually, 100% of the company's profits were dedicated to God.¹¹⁰ This arrangement signifies that the founders ceased to be shareholders, operating instead as employees of the company, making this venture an exemplary model of *Ihsān*. All of the company's proceeds are dedicated to human welfare in accordance with God's regulations.

Similarly, Al-Azhar University stands out for its centuries-long tradition of offering scholarships to its students for hundreds of years. This enduring success is attributed to the effective management of its waqf, which has been made productive through various means, including the establishment of a company.¹¹¹ In Indonesia, there are still many similar companies such as Muhammadiyah;¹¹² Nahdhatul Ulama';¹¹³ and institutions under Pondok Modern Darussalam Gontor, Ponorogo, Indonesia.¹¹⁴ These companies are not privately owned but belong to organizations with waqf status, using their profits entirely to serve the people in accordance with God's commands. These are among the examples of Islamic companies developing in Muslim countries; which can be expected to be real examples of I-CSR implementation.

The key point highlighted by these examples is that *Ihsān*-type companies are not motivated by the desire for human validation. Instead, their operations are driven by a desire for divine acceptance, with every business decision and profit directed toward fulfilling Allah's commandments and serving the community. Based on the details provided, it becomes evident that the concept of social good in Islam encompasses multiple levels. When these levels are compared to a company's conduct in adopting Islamic Corporate Social Responsibility (I-CSR), it facilitates the categorization of companies into distinct types: *ṭayyib*, *khair*, *ma'rūf*, *šālih*, *birr*, and *ihsān*.

¹¹⁰Act for humanity, *Biografi Ir. Sholah Athiyah (Biography of Ir. Sholah Athiyah)* (Indonesia, n.d.), <https://www.youtube.com/watch?v=nBgVH3oGze0>.

¹¹¹Syahrudin Sumardi Samindjaya et al., "Imam Zarkasyi's Contribution to Indonesia's Modern Waqf Education System," *Journal of Islamic Thought and Civilization* 14, no. 1 (2024): 83, <https://doi.org/10.32350/jitc.141.05>.

¹¹²Pimpinan Pusat Muhammadiyah, "Anggaran Dasar dan Anggaran Rumah Tangga Muhammadiyah" (Muhammadiyah's Constitution and Bylaws) (Yogyakarta: Pimpinan Pusat Muhammadiyah, 2019), v. IX.

¹¹³PBNU, *Anggaran Dasar dan Anggaran Rumah Tangga Nahdlatul Ulama* (Nahdlatul Ulama's Constitution and Bylaws) (Jakarta: Pengurus Besar Nahdhatul Ulama', 2022), 99.

¹¹⁴Masruchin, "Wakaf Produktif dan Kemandirian Pesantren: Study Tentang Pengelolaan Wakaf Produktif Di Pondok Modern Darussalam Gontor Ponorogo (Productive Waqf and Pesantren Autonomy: A Study of Productive Waqf Management at Pondok Modern Darussalam Gontor Ponorogo)" (UIN Surabaya, 2014); Zainal. Veithzal Rivai and Chusnul Indah Lupitasari, "Model Pengelolaan Wakaf Produktif Di Pondok Modern Darussalam Gontor Dan Perannya Terhadap Pengembangan Universitas Darussalam Gontor," (Productive Waqf Management Model at Pondok Modern Darussalam Gontor and its Role in the Development of University of Darussalam Gontor) *Al-Awqaf* 10, no. 1 (2017): 69–79.

3.3. Constructing a Conceptual Framework

To be able to operate, it is necessary to create an I-CSR conceptual framework based on the integration of the concepts of *maqāṣid sharī'ah* and *ihsān*. The diagram below illustrates how these concepts can be integrated to form a comprehensive approach to corporate social responsibility within an Islamic context.

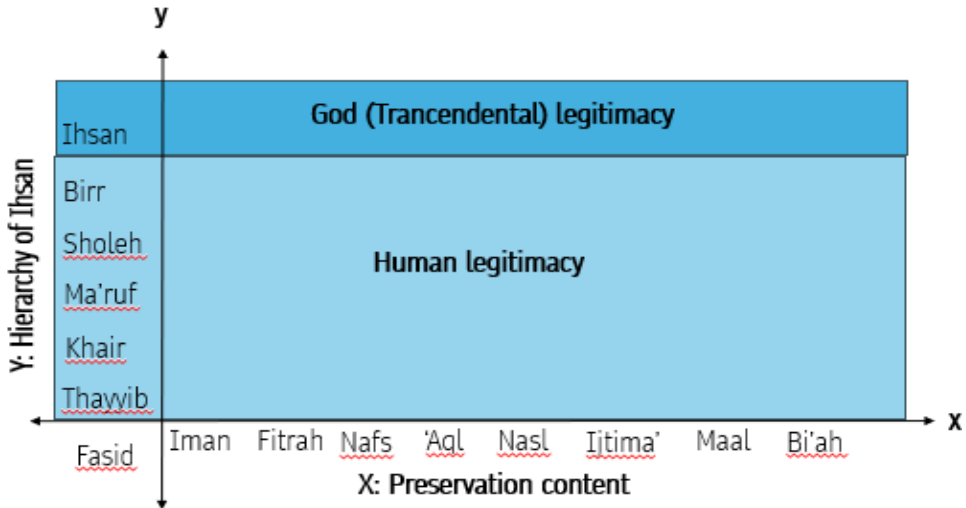


Figure 4. The Conceptual Framework of I-CSR

Figure 4 illustrates the Integrated Corporate Social Responsibility (I-CSR) model, which is based on a variety of concepts. Initially, it incorporates the principle of *maqāṣid sharī'ah*. As detailed in the preceding section, the development of this model is influenced by the perspectives of Abdul Madjid An-Najjar. The I-CSR framework comprises eight dimensions: *Īmān*, *Fitrah*, *Nafs*, *Aql*, *Nasl*, *Ijtima'*, *Māl*, and *Bī'ah*. Each dimension is further broken down into various indicators, with specific questions created to evaluate the application of I-CSR within a corporate environmental setting.

The second key component of the model is the I-CSR hierarchy, which is based on the concept of *Ihsan* and includes categories such as *Ṭayyib*, *Khair*, *Ma'rūf*, *Ṣālih*, *Birr*, and *Ihsān*. These categories are crucial in evaluating a company's performance across the dimensions of I-CSR. Observing this framework, it is clear that not all companies can achieve the "*birr*" or "*ihsān*" levels. Due to the secular nature of I-CSR metrics, few companies can attain the top levels of the hierarchy, with most only reaching "*ma'rūf*" or "*ṣālih*". This highlights the unique aspect of the I-CSR model, with its highest standards being nearly unreachable, unlike other CSR models.

4. Conclusion and Recommendation for Future Studies

This research has uncovered several significant findings related to Islamic Corporate Social Responsibility (I-CSR). First, it identifies key dimensions of I-CSR derived from *maqāṣid sharia*h, including *Īmān* (faith), *fitrah* (natural disposition), *nafs* (self), *'aql* (intellect), *nasl* (lineage), *ijtimā'* (society), *māl* (wealth), and *bī'ah* (environment). Second, it categorizes companies into seven types based on their I-CSR performance: *fāsid* (corrupt), *ṭayyib* (kind), *khair* (good), *ma'rūf* (favorable), *ṣālih* (beneficial), *birr* (righteous), and *ihsān* (benevolence).

Despite these findings, the research acknowledges certain limitations. It primarily relies on two theoretical frameworks — *maqāṣid sharī'ah* and *ihsān*—that integrating additional Islamic concepts

such as *maṣlaḥah* (public interest) and *maqāsid 'aqīdah* (objectives of faith). Furthermore, the conceptual model remains in its early stages, requiring further refinement of its indicators for comprehensive evaluation. Future research directions could focus on include enhancing the assessment tool to a level that allows for practical application.

In conclusion, this research provides valuable insights by introducing a novel I-CSR model that is deeply rooted in Islamic principles. Moreover, the study's implications extend to refining I-CSR assessment methods and advocating for a multidisciplinary approach that incorporates expertise from various scientific domains to establish a robust evaluation framework.

Conflict of Interest

The authors of the manuscript affirm that there are no financial or non-financial conflict of interest associated with the content or materials discussed in this manuscript.

Data Availability Statement

The data associated to the current study will be provided by the corresponding author upon request.

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