

**CORPORATE SOCIAL RESPONSIBILITY (CSR)
MANAGEMENT PROCESS AT
BANK ISLAM MALAYSIA BERHAD**

FATHIYYAH ABU BAKAR

**DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
April 2015**

**CORPORATE SOCIAL RESPONSIBILITY (CSR) MANAGEMENT PROCESS
AT BANK ISLAM MALAYSIA BERHAD**

By

FATHIYYAH ABU BAKAR

Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
in Fulfillment of the Requirement for the Degree of Doctor of Philosophy

PERMISSION TO USE

In presenting this thesis in fulfillment of the requirements for a Post Graduate degree from the Universiti Utara Malaysia (UUM), I agree that the Library of this university may make it freely available for inspection. I further agree that permission for copying this thesis in any manner, in whole or in part, for scholarly purposes may be granted by my supervisor or in their absence, by the Dean of Othman Yeop Abdullah Graduate School of Business where I did my thesis. It is understood that any copying or publication or use of this thesis or parts of it for financial gain shall not allowed without my written permission. It is also understood that due recognition shall be given to me and to the UUM in any scholarly use which may be made of any material in my thesis.

Request for permission to copy or to make other use of materials in this thesis in whole or in part should be addressed to:

Dean of Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia
06010 UUM Sintok
Kedah Darul Aman

ABSTRACT

The notion of corporate social responsibility (CSR) from the Islamic perspective has been viewed by reference to the *Tawhid* and *Shariah* paradigms and other concepts such as *maqasid Shariah* (objectives of *Shariah*), *maslahah ammah* (public interest) and *masuliyyah* (accountability). From this point of view, CSR engagement is a tool to maintain a good relationship to Allah, other human beings and the environment. However, the process of managing CSR engagement in accordance with *Shariah* principles has been given scarce attention in the academic and practitioner literature. Thus, this study aims to describe and develop a managerial guideline on the CSR management process in accordance with *Shariah* principles. Using the case study approach, CSR key players and beneficiaries at Bank Islam Malaysia Berhad were interviewed to determine the relevant concepts, objectives, factors, benefits and challenges of CSR. Several series of in-field observations of CSR events were conducted, and documentation was reviewed in order to better understand and explain the process. The findings of this study indicate that CSR relates to any activity in which the bank engages to discharge religious, social and economic responsibilities and accountabilities to attain *barakah* (Allah's blessings) and to enhance the well-being of the stakeholders and the business. Commitments from all members in the bank, pressure from various stakeholders and the amount of CSR funds are among the factors that influence CSR engagement. This engagement is part of *fard-kifayah* to fulfill religious obligations, strengthen relationships with various stakeholders, improve the well-being of the recipients and offer positive effects to the bank. In light of the CSR management process, the findings reveal that the process has shifted to a systematic approach and is well planned. Hence, the proposed managerial guideline on the process may offer new insights to the body of knowledge on CSR and may help business entities to manage CSR systematically.

Keywords: corporate social responsibility (CSR), CSR management process, Islamic bank, case study

ABSTRAK

Pandangan terhadap tanggungjawab sosial korporat menurut perspektif Islam ini bersandarkan kepada paradigma *Tawhid* dan *Syariah* dan juga konsep-konsep lain seperti objektif *Syariah*, kepentingan umum dan akauntabiliti. Menurut pandangan ini, penglibatan dalam tanggungjawab sosial korporat merupakan satu kaedah untuk mengekalkan hubungan yang baik kepada Allah, sesama manusia dan alam sekitar. Walau bagaimanapun, proses untuk menguruskan penglibatan dalam tanggungjawab sosial korporat berdasarkan kepada prinsip *Syariah* ini kurang mendapat perhatian dalam amalan dan penulisan akademik. Oleh itu, kajian ini bertujuan menerangkan dan mengusulkan satu garis panduan pengurusan berkaitan penglibatan dalam tanggungjawab sosial korporat berdasarkan prinsip *Syariah*. Dengan menggunakan kaedah kajian kes, sekumpulan pelaksana utama dan penerima bantuan tanggungjawab sosial korporat di Bank Islam Malaysia Berhad telah ditemu bual bagi menjelaskan tentang konsep, objektif, faktor, manfaat dan cabaran kepada tanggungjawab sosial korporat ini. Beberapa siri pemerhatian lapangan terhadap aktiviti-aktiviti tanggungjawab sosial korporat dan juga analisa dokumen-dokumen yang berkaitan telah dilakukan bagi mendapatkan gambaran yang lebih jelas tentang proses tersebut. Dapatan kajian ini menyatakan tanggungjawab sosial korporat berkaitan dengan sebarang aktiviti melibatkan bank untuk melaksanakan tanggungjawab dan akauntabiliti terhadap agama, sosial dan ekonomi bagi mendapatkan keberkatan dan meningkatkan kesejahteraan pihak berkepentingan dan juga perniagaan. Komitmen semua pihak di dalam bank, tuntutan pelbagai pihak berkepentingan dan juga jumlah dana tanggungjawab sosial korporat adalah antara faktor yang mempengaruhi tanggungjawab ini. Penglibatan ini merupakan sebahagian daripada kewajipan bersama untuk menyempurnakan tuntutan agama, mengukuhkan hubungan dengan pelbagai pihak berkepentingan, meningkatkan kesejahteraan penerima bantuan dan menyumbangkan kesan yang positif kepada bank. Berkaitan dengan proses pengurusan tanggungjawab, dapatan kajian menunjukkan proses ini telah mengalami perubahan menerusi pendekatan yang lebih sistematik dan terancang. Maka, garis panduan pengurusan yang dicadangkan ini boleh memberi pemahaman yang baru kepada kerangka ilmu tanggungjawab sosial korporat dan membantu entiti perniagaan untuk menguruskan tanggungjawab ini dengan lebih sistematik.

Kata kunci: tanggungjawab sosial korporat, pengurusan tanggungjawab sosial korporat, perbankan Islam, kajian kes

ACKNOWLEDGEMENT

IN THE NAME OF ALLAH, THE MERCIFUL, THE COMPASSIONATE

Firstly, I am very grateful to Allah (SWT) for His blessings and merciful that helped and inspired me along my PhD journey and to carry out this study.

I take this opportunity to thank the Ministry of Education Malaysia and the Universiti Utara Malaysia for granting me the scholarship to further and conduct this study. Special thank to my supervisor, Dr. Mohd 'Atef Mohd Yusof for his continuous support, constructive comments and valuable suggestions to improve the study. It is an honor to have his dedication with this study. Further, I would like to express my profound appreciation to the examiners, Professor Dr. Nik Nazli bt Nik Ahmad and Professor Dr. Ruhaya bt Atan who have directly and indirectly assisted me in improving the thesis. I also extend my gratitude to all those individuals especially to Associate Professor Dr. Che Zuriana Muhamad Jamil, Dr. Siti Zabadah Hj. Saidin, Professor Christopher Napier and Professor Roger Burritt who have contributed in various ways to rendering this study. I am truly humbled by their vast experience with this topic and their reputation in this field.

I also owe a great amount of gratitude to the Managing Director's Office, the Corporate Communications Department and the *Shariah* Department of Bank Islam Malaysia Berhad, specifically to Dato' Wan Ismail Wan Yusoh, Encik Hizamuddin Jamalluddin, Ustaz Mohd Nazri Chik, Encik Mazlan Moin and Puan Normala Ali for their full cooperation and commitments during my data collection process.

Finally, I appreciate my loved ones especially to my parents; Haji Abu Bakar Mohd Saad and Hajjah Siti Fatimah Hussin, my husband and kids; Mohd Sayuthi Abdullah, Fudhla Syathirah, Muhammad Syafiq Fadhli and Farha Sofiyya; and my siblings for their endless love, sacrifice and understanding along the way to complete this study.

TABLE OF CONTENTS

CERTIFICATION OF THESIS WORK.....	ii
PERMISSION TO USE.....	iv
ABSTRACT.....	v
ABSTRAK.....	vi
ACKNOWLEDGEMENT.....	vii
TABLE OF CONTENTS	viii
LIST OF TABLES..	xiv
LIST OF FIGURES	xv
LIST OF ABBREVIATIONS	xvi
CHAPTER ONE: INTRODUCTION.....	1
1.1 Introduction.....	1
1.1.1 Overview of CSR Concept and CSR Management Process	2
1.1.2 CSR in the Malaysian Context.....	7
1.2 Motivation of the Study	8
1.3 Issues and Problem Statement	10
1.4 Research Questions.....	13
1.5 Research Objectives.....	13
1.6 Research Process.....	15
1.7 Key Findings: A Brief Note.....	17
1.8 Contribution of the Study.....	19
1.9 Organization of the Thesis	23
1.10 Summary of the Chapter	26
CHAPTER TWO: LITERATURE REVIEW.....	28
2.1 Introduction.....	28
2.2 Conventional Concept of CSR.....	29
2.2.1 Underlying Theories in the CSR Discussion	31

2.2.2	Limitations of the Conventional Concept of CSR	35
2.3	Islamic Concept of CSR.....	37
2.3.1	Several Paradigms in the Islamic View of CSR	38
2.3.2	Conceptual Definition of CSR from the Islamic Perspective	41
2.4	CSR and Islamic Financial Institutions.....	51
2.5	Factors Influencing CSR Engagements	58
2.5.1	External Driving Factors.....	58
2.5.2	Internal Driving Factors.....	62
2.6	CSR Benefits.....	65
2.7	Issues and Challenges of CSR Engagements.....	71
2.8	CSR Management Process.....	75
2.8.1	Managing Sources of CSR Funds	83
2.8.2	Managing Stakeholders and Their Issues	86
2.8.3	Designing and Implementing CSR Initiatives	92
2.8.4	Reporting and Communicating CSR Initiatives	94
2.9	Summary of the Chapter	100
CHAPTER THREE: CONCEPTUAL FRAMEWORK.....		101
3.1	Introduction.....	101
3.2	Islamic Concept of CSR: <i>Tawhid</i> and <i>Shariah</i> Paradigm.....	102
3.2.1	Underlying Principles: <i>Hablun min Allah</i> and <i>Hablun min An-nas</i>	106
3.2.2	<i>Maqasid Shariah</i> (Objectives of <i>Shariah</i>)	108
3.2.3	<i>Maslahah Ammah</i> (Public Interest)	110
3.2.4	Islamic Concept of Responsibility and Accountability (<i>Masuliyyah</i>)	111
3.3	Islamic Perspective of the CSR Management Process	116
3.3.1	Stakeholder Management from the Islamic Perspective.....	117
3.4	Summary of the Chapter	120

CHAPTER FOUR: RESEARCH METHOD AND DESIGN	121
4.1 Overview of the Chapter	121
4.2 Research Method	124
4.2.1 Single Case Study	124
4.3 Data Collection	129
4.3.1 Semi-Structured Interviews	130
4.3.2 In-Field Observation	139
4.3.3 Documentation Review.....	142
4.4 Data Analysis	145
4.4.1 Analyzing Interview Data	146
4.4.2 Documentation Analysis	149
4.5 Quality of Qualitative Research.....	150
4.6 Summary of the Chapter	156
CHAPTER FIVE: DESCRIPTIVE FINDINGS OF CSR CONCEPT, OBJECTIVES, FACTORS, BENEFITS AND CHALLENGES AT BANK ISLAM	158
5.1 Introduction.....	158
5.2 Islamic Banking and Bank Islam Malaysia Berhad.....	159
5.3 Bank Islam Malaysia Berhad and CSR Engagements	162
5.3.1 The Concept of CSR at Bank Islam Malaysia Berhad.....	165
5.3.2 Objectives of CSR Engagements	172
5.3.3 Four CSR Pillars	178
5.4 Factors Influencing CSR Engagement.....	190
5.4.1 External Factors	190
5.4.2 Internal Factors	196
5.5 Benefits of CSR Engagement	203
5.5.1 Fulfillment of Islamic principles and values.....	204
5.5.2 Benefits to Stakeholders	205

5.5.3	Benefits to the Environment	210
5.5.4	Benefits to the Bank	210
5.6	Challenges in CSR Engagement	214
5.7	Summary of the Chapter	219
CHAPTER SIX: DESCRIPTIVE FINDINGS ON CSR MANAGEMENT PROCESS.		221
6.1	Introduction.....	221
6.2	Managing CSR Funds.....	222
6.2.1	Four Sources of CSR Funds.....	222
6.2.2	Managing the <i>Zakat</i> Fund	229
6.2.3	CSR Budgeting	237
6.3	Role of Accountants in the CSR Management Process	240
6.4	<i>Shariah</i> Compliance in CSR Engagements	242
6.5	Managing CSR Initiatives.....	244
6.5.1	Identifying Stakeholders	245
6.5.2	Determining Eligible Beneficiaries.....	248
6.5.3	Designing CSR Initiatives.....	250
6.5.4	Implementing CSR Initiatives.....	255
6.5.5	Evaluating and Monitoring CSR Initiatives.....	257
6.5.6	Assessing Current Practices	259
6.5.7	Measuring CSR.....	259
6.6	Three Selected CSR Initiatives	260
6.6.1	"Projek Bantuan Rumah": Kedah	260
6.6.2	PINTAR Program	269
6.6.3	<i>Zakat</i> Contribution to Universities – UUM	275
6.7	Continuous Communication and Reporting of CSR.....	280
6.8	Summary of the Chapter	284

CHAPTER SEVEN: DISCUSSIONS OF THE KEY FINDINGS.....	285
7.1 Introduction.....	285
7.2 CSR is New Terminology but Old Practice	286
7.3 <i>Zakat</i> Management.....	291
7.3.1 Issues in Managing the <i>Zakat</i> Fund	293
7.3.2 Trends and Improvements in <i>Zakat</i> Management	296
7.4 Factors in CSR Engagement	300
7.5 Benefits of CSR Engagement	307
7.5.1 CSR Strengthens Relationships with Various Stakeholders.....	309
7.5.2 CSR Offers Positive Effects to the Bank	310
7.6 Challenges in CSR Engagement	311
7.7 CSR Management Process.....	313
7.7.1 Environmental Scanning.....	313
7.7.2 Managing Stakeholders and Their Issues	315
7.7.3 Designing CSR Initiatives.....	317
7.7.4 Implementing CSR Initiatives.....	319
7.7.5 Evaluating CSR Initiatives.....	322
7.7.6 CSR Communication and Reporting	323
7.7.7 Proposed Managerial Guideline on CSR Management Process	327
7.8 Trends and Future Directions in CSR Engagements	335
7.9 Summary of the Chapter	341
CHAPTER EIGHT: IMPLICATIONS, LIMITATIONS AND CONCLUSION.....	343
8.1 Introduction.....	343
8.2 Research Objectives and the Key Findings	343
8.3 Implications of the Study	346
8.3.1 Theoretical Implications	346
8.3.2 Managerial Implications	348

8.3.3	Policy Implications	349
8.4	Limitations of the Study and Recommendations for Future Research	350
8.5	Conclusion	352
	REFERENCES	356
	APPENDICES	385
	Appendix A: Interview Protocol.....	385
	Appendix B: Observation Protocol.....	388
	Appendix C: Documentation analysis	389
	Appendix D: Respondents' Profile.....	390
	Appendix E: Member Checking Form.....	393
	Appendix F: <i>Zakat</i> Distribution Report of University/College	394
	Appendix G: CSR Initiatives at Bank Islam	395
	Appendix H: Publication and Conference	399

LIST OF TABLES

Table		Page
Table 1.1	Summary of Research Questions and the Key Findings	18
Table 2.1	Stakeholders and Their Issues	91
Table 2.2	Summary of Literature Gaps	96
Table 3.1	Managing Stakeholders and Their Issues through <i>Maslahah</i>	118
Table 4.1	Interview Question Dimensions and Their Relevant Theoretical Lens	133
Table 4.2	Summary of Respondents' Profile and Contact Hours	135
Table 4.3	Three Groups of Respondents	137
Table 4.4	List of Documentation Review	143
Table 6.1	Roles and Responsibilities of Related Parties in Managing <i>Zakat</i> Fund at Bank Islam	223
Table 6.2	Approving Authorities and Their Budget Limit	235
Table 6.3	Previous Home Projects of Bank Islam	261
Table 6.4	Activities in Phase I of PINTAR	272
Table 7.1	Objectives and Strategies in Distributing the <i>Zakat</i> Fund	292
Table 7.2	Collaboration of Bank Islam in Managing CSR Initiatives	298
Table 7.3	Stakeholders, Their Issues and Strategies of Stakeholder Engagement	315
Table 7.4	Combining Two Pillars and More in One CSR Program	319
Table 7.5	CSR Programs and Their Processes of Bank Islam	320
Table 7.6	Comparison of Prior Frameworks with the Current Proposed Guideline	328
Table 7.7	Future CSR Programs and the Objectives	339

LIST OF FIGURES

Figure		Page
Figure 3.1	The Foundation of the <i>Tawhid</i> and <i>Shariah</i> Paradigm	104
Figure 3.2	Conceptual Framework of the Islamic Concept of CSR and CSR Management Process: <i>Tawhid</i> and <i>Shariah</i> Paradigm	119
Figure 4.1	Process of Analyzing Interview Data	147
Figure 5.1	External Factors of CSR Engagement	195
Figure 5.2	Internal Factors of CSR Engagement	202
Figure 6.1	<i>Zakat</i> Fund Management Process in Conducting CSR Initiatives	229
Figure 6.2	Process of Managing Home Projects	268
Figure 6.3	Process of Managing PINTAR Program	274
Figure 6.4	Process of Managing <i>Zakat</i> Distribution to Universities	279
Figure 7.1	Proposed Managerial Guideline on CSR Management Process from Islamic Perspective	330

LIST OF ABBREVIATIONS

CSR	Corporate social responsibility
SWT	Subhanahu wa Taala
Pbuh	Peace be upon Him
BIMB	Bank Islam Malaysia Berhad
CR	Corporate responsibility
ICRM	Institute of Corporate Responsibility Malaysia
IFI	Islamic financial institution
SC	Securities Commission
PINTAR	Promoting Intelligence, Nurturing Talent and Advocating Responsibility
GLC	Government-linked company
AAOIFI	Accounting, Auditing Organization for Islamic Financial Institutions
MASB	Malaysian Accounting Standard Board
CEO	Chief executive officer
MDAB	"Mengubah Destini Anak Bangsa"
BICC	Bank Islam Credit Card
NGO	Non-governmental organizations
PLCs	Public listed companies
JAWHAR	<i>Jabatan Waqaf, Zakat dan Haji</i>
MNCs	Multi-national corporations
SSC	<i>Shariah</i> supervisory council
KPI	Key performance indicators
JKM	<i>Jabatan Kebajikan Masyarakat</i>
UUM	Universiti Utara Malaysia
HR	Human Resource
UiTM	Universiti Teknologi Mara

CHAPTER ONE: INTRODUCTION

O Adam's son! Spend your wealth, it is good for you. And do not block it, it is bad for you, and the wealth according to the need cannot be reproached. Spend first for your family and dependents, and the raised hand is better than the lowered hand

(Muslim)

1.1 Introduction

Corporate social responsibility (CSR) has been recognized and developed significantly over the last few decades in the business sector and in the academic literature (Panapanaan, Linnanen, Karvonen, & Phan, 2003) all over the world. The issue of CSR is widely discussed and debated among researchers and also among leaders in companies. Various terms have been introduced to discussing the social responsibility of companies, such as corporate responsibility (CR), corporate social responsibility (CSR) (Carroll, 1991), corporate social performance (Clarkson, 1995; Wood, 1991) and corporate citizenship (Harribey, 2011; Hemphill, 2004). The term "CSR" is used in this study with the assumption that the terminology covers all the above (Argandona & Hoivik, 2009) and is well established in the CSR literature. As claimed by Carroll and Shabana (2010, p. 86), "CSR remains a dominant, if not exclusive, term in the academic literature and in business practice".

For this study, CSR is viewed from the Islamic perspective. The process of managing CSR activities is based on the experience of Bank Islam Malaysia Berhad (Bank Islam), the pioneer in the Islamic banking system in Malaysia. In this context, CSR engagement is a tool for companies to discharge their religious, social and economic responsibilities and accountabilities in order to maintain a good relationship with Allah, other human beings and the environment. The ultimate objectives of engaging in CSR activities are to attain *barakah* (Allah's blessings) and *al-falah* (wellbeing) in this life and the Hereafter.

The contents of
the thesis is for
internal user
only

REFERENCES

- Ab Rahman, A. (2011). *Kaedah pengurusan pengagihan zakat oleh Affin Islamic Bank Berhad: Satu tinjauan awal*. Paper presented at the The 4th Islamic Economic System Conference 2011 (iECONS 2011), Kuala Lumpur.
- Ab Rahman, A., Alias, M., & Syed Omar, S. M. N. (2012). Zakat institutions in Malaysia: Problems and issues. *Global Journal Al-Thaqafah*, 2(1), 35-41.
- Abd Rahim, R., Jalaludin, F. W., & Tajuddin, K. (2011). The importance of corporate social responsibility on consumer behaviour in Malaysia. *Asian Academy of Management Journal*, 16(1), 119-139.
- Abd Wahab, N., & Abdul Rahman, A. R. (2011). A framework to analyse the efficiency and governance of zakat institutions. *Journal of Islamic Accounting and Business Research*, 2(1), 43-62.
- Abd Wahab, N., & Abdul Rahman, A. R. (2012). Productivity growth of zakat institutions in Malaysia: An application of data development analysis. *Studies in Economics and Finance*, 29(3), 197-210.
- Abdul Hamid, F. Z., & Atan, R. (2011). Corporate social responsibility by the Malaysian telecommunication firms. *International Journal of Business and Social Science*, 2(5), 198-208.
- Abdul Rahman, A., Md Hashim, M. F. A., & Abu Bakar, F. (2010). Corporate social reporting: A preliminary study of Bank Islam Malaysia Berhad (BIMB). *Issues in Social & Environmental Accounting*, 4(1), 18-39.

- Abdul Rahman, A. R. (1998). Issues in corporate accountability and governance: An Islamic perspective. *The American Journal of Islamic Social Sciences*, 15(1), 55-69.
- Abdul Rahman, R., & Awang, R. (2003). Assessing business zakat at Pusat Zakat Selangor: Between theory and practice. *Journal of Financial Reporting and Accounting*, 1(1), 33-48.
- Abdul Rashid, M. Z., & Ibrahim, S. (2002). Executives and management attitudes towards corporate social responsibility in Malaysia. *Corporate Governance*, 2(4), 10-16.
- Abdullah, A., & Lim, L. (2001). Cultural dimensions of Anglos, Australians and Malaysians. *Malaysian Management Review*, 36(2), 9-17.
- Abeng, T. (1997). Business ethics in Islamic context: Perspectives of a Muslim business leader. *Business Ethics Quarterly*, 7(3), 47-54.
- About the movement.* (n.d.). Retrieved October 4, 2012, from <http://www.projectaware.org>
- Abu Bakar, M., & Abd Ghani, A. (2011). Towards achieving the quality of life in the management of Zakat distribution to the rightful recipients (the poor and needy). *International Journal of Business and Social Science*, 2(4), 237-245.
- Accounting, Auditing and Governance Standards for Islamic Financial Institutions.* (2004). Bahrain: Accounting and Auditing for Islamic Financial Institutions.
- Afridi, M. M. R. K., & Navaid, M. I. (Eds.). (2006). *Morality under Quran*. New Delhi: Anmol Publication Pvt. Ltd.

- Ahmad, K. (2001). Quality management: Islamic values and implications. In K. Ahmad & A. M.Sadeq (Eds.), *Ethics in Business and Management: Islamic and Mainstream Approaches*. London: Asean Academic Press Ltd.
- Ahmad, S. F. (2001). The ethical responsibility of business: Islamic principles and implications. In K. Ahmad & A. M.Sadeq (Eds.), *Ethics in business and management: Islamic and mainstream approaches* (pp. 189-206). London: Asean Academic Press.
- Al Arussi, A. S., Selamat, M. H., & Mohd Hanefah, M. (2009). Determinants of financial and environmental disclosures through the internet by Malaysian companies. *Asian Review of Accounting*, 17(1), 59-76.
- Al Zuhayli, W. (2002). *The Islamic jurisprudence and its evidences* (Vol. 1). Damascus: Dar al Fikr.
- Albright, K. S. (2004). Environmental scanning: Radar for success. *Information Management Journal*, 38(3), 38-45.
- Alhabshi, S. O. (1987). The role of ethics in economics and business. *Journal of Islamic Economics*, 1(1), 1-15.
- Alon, A., & Dwyer, P. D. (2012). Globalization and multinational auditing: The case of Gazprom and PwC in Russia. *Behavioral Research in Accounting*, 24(1), 135-160.
- Amran, A., & Devi, S. S. (2008). The impact of government and foreign affiliate influence on corporate social reporting: The case of Malaysia. *Managerial Auditing Journal*, 23(4), 386-404.

- Amran, A., & Siti Nabiha, A. K. (2009). Corporate social reporting in Malaysia: A case of mimicking the west or succumbing the local pressure. *Social Responsibility Journal*, 5(3), 358-375.
- Anderson, S. W. (1995). A framework for assessing cost management system changes: The case of activity based costing implementation at General Motors, 1986-1993. *Journal of Management Accounting Research*, 7, 1-51.
- Andrews, K. Z. (1995). Strategic decision making: It's all in the process. *Harvard Business Review*, 73(5), 10.
- Ang, E. (2010, September 20). CR is more than charitable acts. *The Star*.
- Angrosino, M. V. (2008). Recontextualizing observation: Ethnography, pedagogy, and the prospects for a progressive political agenda. In N. K. Denzin & Y. S. Lincoln (Eds.), *Collecting and interpreting qualitative materials* (3rd ed., pp. 161-183). Thousand Oaks: Sage Publications, Inc.
- Anwar, Z. (2007). Raising the bar. In (pp. Keynote address at the UNDP/ICR Malaysia CSR Conference).
- Archel, P., Husillos, J., Larrinaga, C., & Spense, C. (2009). Social disclosure, legitimacy theory and the role of state. *Accounting, Auditing & Accountability Journal*, 22(8), 1284-1307.
- Arevalo, J. A., & Aravind, D. (2011). Corporate social responsibility practices in India: approach, drivers, and barriers. *Corporate Governance*, 11(4), 399-414.
- Argandona, A., & Hoivik, H. (2009). Corporate social responsibility: One size does not fit all. Collecting evidence from Europe. *Journal of Business Ethics*, 89, 221-234.

- Arshad, R., Othman, S., & Othman, R. (2012). Islamic corporate social responsibility, corporate reputation and performance. *World Academy of Science, Engineering and Technology*, 64, 1070- 1074.
- Atan, R., & Abdul Halim, N. A. (2011). *Corporate social responsibility: The perception of Muslim consumers*. Paper presented at the 8th International Conference on Islamic Economics and Finance, Doha, Qatar.
- Bank Islam Annual Report (1984, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013). Kuala Lumpur: Bank Islam Malaysia Berhad.
- Bank Islam embraces new corporate identity*. (2007). Retrieved November 12, 2012, from [http://www.bankislam.com.my/en/news/Pages/Bank Islam Embraces New Corporate Identity.aspx](http://www.bankislam.com.my/en/news/Pages/Bank%20Islam%20Embraces%20New%20Corporate%20Identity.aspx)
- Bank Islam Malaysia Berhad. (1994). *Islamic banking Practice: From the practitioner's perspective*. Kuala Lumpur: Bank Islam Malaysia Berhad.
- Bank Islam Malaysia Berhad. (2010). *Corporate responsibility (CR)*. Retrieved November 10, 2010, from <http://www.bankislam.com.my>
- Bank Islam Malaysia Berhad. (2012). *Business zakat payment guideline*. Kuala Lumpur: Bank Islam Malaysia Berhad.
- Bank Negara Malaysia. (2010). *Shariah governance framework for islamic financial institutions*. Retrieved February 8, 2011, from http://www.bnm.gov.my/guidelines/05_shariah/02_Shariah_Governance_Framework_20101026.pdf

- Basah, M. Y. A., & Md Yusuf, M. (2013). Islamic bank and corporate social responsibility (CSR). *EJBM-Special Issue: Islamic Management and Business*, 5(11), 194-209.
- Baydoun, N., & Willett, R. (2000). Islamic corporate reports. *Abacus*, 36(1), 71-90.
- Bedard, J., & Gendron, Y. (2004). Qualitative research on accounting: Some thoughts on what occurs behind the scene. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind -the-scene view of using qualitative research methods* (pp. 191-206). Oxford: Elsevier Ltd.
- Beekun, R. I. (1997). *Islamic business ethics*. Herndon, VA: International Institute of Islamic Thought.
- Beekun, R. I., & Badawi, J. (2005). Balancing ethical responsibility among multiple organizational stakeholders: The Islamic perspective. *Journal of Business Ethics*, 60, 131-145.
- Berry, A. J., & Otley, D. T. (2004). Case-based research in accounting. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind -the-scene view of using qualitative research methods* (pp. 231-255). Oxford: Elsevier Ltd.
- Bilson, J. (2010). *Budgeting for corporate social responsibility: When should a business improve its CSR budgeting process*. Retrieved 11 November, 2010, from <http://www.suite101.com/content/budgeting-for-corporate-social-responsibility-a220513#ixzz14weMVQ2J>
- Bryman, A., & Bell, E. (2011). *Business Research Method* (3rd ed.). Oxford: Oxford University Press.

- Bursa Malaysia. (2007). *Corporate social responsibility in Malaysian PLCs: 2007 status report*. Kuala Lumpur: Bursa Malaysia Berhad.
- Callot, P. (2011). The ecolabel virtues in tourism: The case of Hotel Trade. In S. O. Idowu & C. Louche (Eds.), *Theory and practice of corporate social responsibility* (pp. 179-189). Heidelberg: Springer.
- Caroline D. Ditlev-Simonsen. (2010). From corporate social responsibility awareness to action? *Social Responsibility Journal*, 6(3), 452-468.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review*, 4(4), 497-505.
- Carroll, A. B. (1989). *Business & Society: Ethics and Stakeholder Management*. Ohio: South-Western Publishing Co.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39-48.
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International Journal of Management Reviews*, 12(1), 85-105.
- Castka, P., Bamber, C. J., Bamber, D. J., & Sharp, J. M. (2004). Integrating corporate social responsibility (CSR) into ISO management systems - in search of a feasible CSR management system framework. *The TQM Magazine*, 16(3), 216-224.
- Chapra, M. U. (1992). *Islam and the economic challenge*. London: The Islamic Foundation and The International Institute of Islamic Thought.
- Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of Management Review*, 20(1), 92-117.

- Cooke, D. (2010). Building social capital through corporate social investment. *Asia-Pacific Journal of Business Administration*, 2(1), 71-87.
- Cooper, D. R., & Schindler, P. S. (2008). *Business Research Methods*. New York: McGraw-Hill/Irwin.
- Creswell, J. W. (2007). *Qualitative inquiry & research design: Choosing among five approaches* (2nd ed.). Thousand Oaks: Sage Publications, Inc.
- CSR is key to survival in tough times. (2008). *Accountancy*, 141(1376), 121.
- Darrag, M., & E-Bassiouny, N. (2013). An introspect into the Islamic roots of CSR in the Middle East: the case of Savola Group in Egypt. *Social Responsibility Journal*, 9(3), 362-378.
- Darus, F., Yusoff, H., Abang Naim, D. M., Mohamed Zain, M., Amran, A., Fauzi, H., *et al.* (2013). Islamic Corporate Social Responsibility (i-CSR) Framework from the Perspective of Maqasid al-Syariah and Maslahah. *Issues in Social & Environmental Accounting*, 7(2), 102-112.
- Davis, K. (1967). Understanding the social responsibility puzzle. *Business Horizons*, 10(4), 45-50.
- Dawkins, J., & Lewis, S. (2003). CSR in Stakeholder Expectations: And Their Implication for Company Strategy. *Journal of Business Ethics*, 44(2/3), 185-193.
- Deegan, C. (2002). Introduction. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311.
- Deegan, C., Rankin, M., & Tobin, J. (2002). An examination of the corporate social and environmental disclosures of BHP from 1983-1997: a test of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 15(3), 312-343.

- Denzin, N. K., & Lincoln, Y. S. (2008). Introduction: the discipline and practice of qualitative research. In N. K. Denzin & Y. S. Lincoln (Eds.), *Collecting and interpreting qualitative materials* (3rd ed., pp. 1-43). Thousand Oaks: Sage Publications, Inc.
- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: concepts, evidence, and implication. *Academy of Management Journal*, 20(1), 65-91.
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Reviews*, 12(1), 8-19.
- Dusuki, A. W. (2008a). Understanding the objectives of Islamic banking: a survey of stakeholders' perspectives. *International Journal of Islamic and Middle Eastern Finance and Management*, 1(2), 132-148.
- Dusuki, A. W. (2008b). What does Islam say about corporate social responsibility (CSR)? *Review of Islamic Economics*, 12(1).
- Dusuki, A. W., & Abdullah, N. I. (2007a). Maqasid al-Shari'ah, maslahah and corporate social responsibility. *The American Journal of Islamic Social Sciences*, 24(1), 25-45.
- Dusuki, A. W., & Abdullah, N. I. (2007b). Why do Malaysian customers patronise Islamic banks? *International Journal of Bank Marketing*, 25(3), 142-160.
- Dusuki, A. W., & Yusof, T. F. M. T. M. (2008). The pyramid of corporate social responsibility model: Empirical evidence from Malaysian stakeholder perspectives. *Malaysian Accounting Review*, 7(2), 29-54.

- Eisenhardt, K. M. (1989). Building Theories from Case Study Research. *Academy of Management Review*, 14(4), 532-550.
- European Commission. (2011). *A renewed EU strategy 2011-14 for Corporate social responsibility*. Brussels: European Commission.
- Farook, S. (2007). On corporate social responsibility of Islamic financial institutions. *Islamic Economic Studies*, 15(1), 31-46.
- Farook, S., Hassan, M. K., & Lanis, R. (2011). Determinants of corporate social responsibility disclosure: The case of Islamic banks. *Journal of Islamic Accounting and Business Research*, 2(2), 114-141.
- Farook, S., & Shikoh, R. (2010). *Social responsibility trends at Islamic financial institutions: Based on 2009 social responsibility survey*: Dinar Standard and Dar Al Istithmar.
- Fischman, M. W. (2000). Informed consent. In B. D. Sales & S. Folkman (Eds.), *Ethics in Research with Human Participants*. Washington: American Psychological Association.
- Folkman, S. (2000). Privacy and confidentiality. In B. D. Sales & S. Folkman (Eds.), *Ethics in Research with Human Participants*. Washington: American Psychological Association.
- Fontana, A., & Frey, J., H. (2008). The interview: From neutral stance to political involvement. In N. K. Denzin & Y. S. Lincoln (Eds.), *Collecting and interpreting qualitative materials* (3rd ed., pp. 115-159). Thousand Oaks: Sage Publications.
- Freeman, R. E. (1984). *Strategic Management : A Stakeholder Approach*. Boston: Pitman Publishing Inc.

- Freeman, R. E., Wicks, A. C., & Parmar, B. (2004). Stakeholder Theory and "The Corporate Objective Revisited ". *Organization Science*, 15(3), 364-369.
- Friedman, M. (1970, September 13). The social responsibility of business is to increase its profits. *New York Times Magazine*, 33.
- Frooman, J. (1997). Socially irresponsible and illegal behavior and shareholder wealth: A meta-analysis of event studies. *Business & Society*, 36(3), 221-249.
- Gallego-Alvarez, I., Prado-Lorenzo, J. M., Rodriguez-Dominguez, L., & Garcia-Sanchez, I. M. (2010). Are social and environmental practices a marketing tool? Empirical evidence for the biggest European companies. *Management Decision*, 48(10), 1440-1455.
- Gambling, T. E., & Karim, R. A. A. (1986). Islam and 'social accounting'. *Journal of Business Finance & Accounting*, 13(1), 39-50.
- Geva, A. (2008). Three models of corporate social responsibility: Interrelationships between theory, research, and practice. *Business & Society Review* (00453609), 113(1), 1-41.
- Godfrey, P. C., & Hatch, N. W. (2007). Researching corporate social responsibility: An agenda for the 21st century. *Journal of Business Ethics*, 70(1), 87-98.
- Godfrey, P. C., Merrill, C. B., & Hansen, J. M. (2009). The relationship between corporate social responsibility and shareholder value: an empirical test of the risk management hypothesis. *Strategic Management Journal*, 30(4), 425-445.
- Gray, B. (1989). *Collaborating: Finding common ground for multiparty problems*. San Francisco, California: Jossey-Bass Publishers.

- Gray, D. E. (2009). Analysing and presenting qualitative data. In M. Frenz, K. Nielsen & G. Walters (Eds.), *Research Methods in Management* (2nd edition ed., pp. 493-522). London: SAGE.
- Gray, R., Bebbington, J., & Collison, D. (2006). NGOs, civil society and accountability: making the people accountable to capital. *Accounting, Auditing & Accountability Journal*, 19(3), 319-384.
- Gray, R., Dey, C., Owen, D., Evans, R., & Zadek, S. (1997). Struggling with the praxis of social accounting: stakeholders, accountability, audits and procedures. *Accounting, Auditing & Accountability Journal*, 10(3), 325-364.
- Gray, R., Owen, D., & Maunders, K. (1988). Corporate social reporting: emerging trends in accountability and the social contract. *Accounting, Auditing & Accountability Journal*, 1(1), 6-20.
- Gupta, J. L., & Sulaiman, M. (1996). Ethical orientations of managers in Malaysia. *Journal of Business Ethics*, 15(7), 735-748.
- Halimi. (2012a). *Coral reef conservation seminar at Sekolah Menengah (Secondary School) Paka, Dungun*. Retrieved October 4, 2012, from <http://surfaceintervals.blogspot.com/>
- Halimi. (2012b). *Project AWARE beach cleanup, Dungun, Malaysia-13 April 2012*. Retrieved October 4, 2012, from <http://surfaceintervals.blogspot.com/>
- Hanafy, A., A., & Sallam, H. (2001). Business ethics: An Islamic perspective. In K. Ahmad & A. M.Sadeq (Eds.), *Ethics in business and management: Islamic and mainstream approaches* (pp. 169-187). London: Asean Academic Press.

- Haniffa, R. (2002). Social responsibility disclosure: An Islamic perspective. *Indonesian Management and Accounting Journal*, 1(2), 128-146.
- Haniffa, R., & Cooke, T. E. (2005). The impact of culture and governance on corporate social reporting. *Journal of Accounting and Public Policy*, 24, 391-430.
- Haniffa, R., & Hudaib, M. (2002). Theoretical framework for the development of the Islamic perspective of accounting. *Accounting, Commerce & Finance: The Islamic Perspective Journal*, 6(1&2), 1-71.
- Haniffa, R., & Hudaib, M. (2007). Exploring the ethical identity of Islamic banks via communication in annual reports. *Journal of Business Ethics*, 76(1), 97-116.
- Haniffa, R., & Hudaib, M. (2010). The two Ws of Islamic accounting research. *Journal of Islamic Accounting and Business Research*, 1(1), 5-9.
- Hanke, T., & Stark, W. (2009). Strategy development: Conceptual framework on corporate social responsibility. *Journal of Business Ethics*, 85, 507-516.
- Hardjono, T. W., & van Marrewijk, M. (2001). The social dimensions of business excellence. *Corporate Environmental Strategy*, 8(3), 223-233.
- Harribey, L. E. (2011). Strategic value of corporate citizenship. In S. O. Idowu & C. Louche (Eds.), *Theory and practice of corporate social responsibility* (pp. 23-38). Heidelberg: Springer.
- Hasan, M. K. (2001). Worldview orientation and ethics: A Muslim perspective. In K. Ahmad & A. M. Sadeq (Eds.), *Ethics in Business and Management: Islamic and Mainstream Approaches*. London: Asean Academic Press Ltd.

- Hassan, A., & Harahap, S. S. (2010). Exploring corporate social responsibility disclosure: the case of Islamic banks. *International Journal of Islamic and Middle Eastern Finance and Management*, 3(3), 203-227.
- Hemphill, T. A. (2004). Corporate citizenship: The case for a new corporate governance model. *Business & Society Review (00453609)*, 109(3), 339-361.
- Hidayati, N. D. (2011). Pattern of corporate social responsibility programs: A case study. *Social Responsibility Journal*, 7(1), 104-117.
- Hine, J. A. H. S., & Preuss, L. (2009). "Society is out there, organization is in here": on the perceptions of corporate social responsibility held by different managerial groups. *Journal of Business Ethics*, 88, 381-393.
- Holland, L. (2004). Experiences from a student programme designed to examine the role of the accountant in corporate social responsibility (CSR). *international Journal of Sustainability in Higher Education*, 5(4), 404-416.
- Hond, F. d., Bakker, F. G. A. d., & Neergaard, P. (Eds.). (2007). *Managing corporate social responsibility in action: Talking, doing and measuring*. Surrey: Ashgate Publishing Limited.
- Hond, F. d., Bakker, F. G. A. d., Neergaard, P., & Gond, J.-P. (2007). Managing corporate social responsibility in action: Reconciling rhetorical harmony and practical dissonance. In F. D. Hond, F. G. A. d. Bakker & P. Neergaard (Eds.), *Managing corporate social responsibility in action: Talking, doing and measuring*. Surrey: Ashgate Publishing Limited.

- Hossain, M. T., & Siwar, C. (2013). *A comparative analysis between Islamic concept on corporate social responsibility and Malaysian managers opinion*. Paper presented at the CRR Conference 2013, University of Graz (Graz/Austria).
- Hung, W. T., Ramasamy, B., & Lee, C. G. (2010). Management systems and the CSR engagement. *Social Responsibility Journal*, 6(3), 362-373.
- Ismail, H., & Abdul Latiff, R. (2000). Financial reporting of Islamic banks: Research highlights. *Akauntan Nasional*, 13, 14-18.
- Ismail, Y., & Mhd Sarif, S. (2011). *The role of Tawhidic paradigm in the transformation of management system*. Paper presented at the National Seminar on Islamic Management Systems Transformation (Trans-SPI) 2011, PWTC, Kuala Lumpur.
- Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72(3), 243-262.
- Jamali, D., Zanhour, M., & Keshishian, T. (2009). Peculiar strengths and relational attributes of SMEs in the context of CSR. *Journal of Business Ethics*, 87(3), 355-377.
- Jangu, T., Joseph, C., & Madi, N. (2007). The current state of corporate social responsibility among industrial companies in Malaysia. *Social Responsibility Journal*, 3(3), 9-18.
- Kamla, R., Gallhofer, S., & Haslam, J. (2006). Islam, nature and accounting: Islamic principles and the notion of accounting for the environment. *Accounting Forum*, 30(3), 245-265.

- Kamla, R., Gallhofer, S., & Haslam, J. (2012). Understanding Syrian accountants' perceptions of, and attitudes towards, social accounting. *Accounting, Auditing & Accountability Journal*, 25(7), 1170-1205.
- Kaslam, S. (2011). Governing zakat as a social institution: The Malaysian perspective. *International Journal of Governance*, 1(2).
- Katamba, D., Kazooba, C. T., Mpisi, S. B., Nkiko, C. M., Nabatanzi-Muyimba, A. K., & Kekaramu, J. H. (2012). Corporate social responsibility management in Uganda: Lessons, challenge, and policy implications. *International Journal of Social Economics*, 39(6), 375-390.
- Khan, M. S. U., & Karim, M. N. (2010). Corporate social responsibility: contemporary thought and Islamic perspectives. *Thought on Economics*, 21(1).
- Khoo, H. H., & Tan, K. C. (2002). Using the Australian Business Excellence Framework to achieve sustainable business excellence. *Corporate Social Responsibility & Environmental Management*, 9(4), 196-205.
- Khurshid, M. A., Al-Aali, A., Soliman, A. A., & Mohamad Amin, S. (2014). Developing an Islamic corporate social responsibility model (ICSR). *Competitiveness Review*, 24(4), 258-274.
- Knox, S., & Maklan, S. (2004). Corporate social responsibility: moving beyond investment towards measuring outcomes. *European Management Journal*, 22(5), 508-516.
- Kvale, S., & Brinkmann, S. (2009). *Interviews: Learning the craft of qualitative research interviewing* (2nd ed.). Thousand Oaks: Sage Publications, Inc.

- Lapsley, I. (2004). Making sense of interactions in an investigation of organisational practices and processes. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind -the-scene view of using qualitative research methods* (pp. 175-189). Oxford: Elsevier Ltd.
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Newbury Park: Sage Publications, Inc.
- Lindgreen, A., Swaen, V. r., & Johnston, W. (2009). Corporate social responsibility: An empirical investigation of U.S. organizations. *Journal of Business Ethics*, 85, 303-323.
- Lo, B. C.-W., & Yap, K.-L. (2011). Are Malaysian companies ready for corporate social responsibility. *Labuan e-Journal of Muamalat and Society*, 5, 11-15.
- Loqman, M. (2001). Islamic ethics in management. In K. Ahmad & A. M.Sadeq (Eds.), *Ethics in Business and Management: Islamic and Mainstream Approaches*. London: Asean Academic Press Ltd.
- Lu, J. Y., & Castka, P. (2009). Corporate social responsibility in Malaysia - Experts' views and perspectives. *Corporate Social Responsibility & Environmental Management*, 16(3), 146-154.
- Lubis, M., Yaacob, N. I., Omar, Y., & A. Dahlan, A. (2011). *Enhancement of zakat distribution management system: Case study in Malaysia*. Paper presented at the International Management Conference 2011, Kuala Terengganu.
- Maali, B., Casson, P., & Napier, C. (2006). Social reporting by Islamic banks. *Abacus*, 42(2), 266-289.
- Macarthur, J. (2009). Dynastic diligence. *In the Black*, 79, 30-33.

- Mahalingam, E. (2009, October 31). CR needs to be driven from the top. *The Star*.
- Maignan, I., Ferrell, O. C., & Ferrell, L. (2005). A stakeholder model for implementing social responsibility in marketing. *European Journal of Marketing*, 39(9/10), 956-977.
- Malaysian Institute of Management. (2009). *MIM CSR survey report 2009*. Kuala Lumpur: MIM CSR Survey Research Team.
- Maon, F., Lindgreen, A., & Swaen, V. (2009). Designing and implementing corporate social responsibility: An integrative framework grounded in theory and practice. *Journal of Business Ethics*, 87, 71-89.
- Maon, F., Lindgreen, A., & Swaen, V. r. (2008). Thinking of the organization as a system: The role of managerial perceptions in developing a corporate social responsibility strategic agenda. *Systems Research and Behavioral Science*, 25(3), 413-426.
- The market for virtue. (2006). *Multinational Monitor* (Vol. 27, pp. 37-41): Corporate Accountability Research.
- Marshall, C., & Rossman, G. B. (1995). *Designing qualitative research* (2nd ed.). Thousand Oaks: Sage Publications, Inc.
- Masanet-Llodra, M. (2006). Environmental Management Accounting: A Case Study Research on Innovative Strategy. *Journal of Business Ethics*, 68(4), 393-408.
- McElhaney, K. (2009). A strategic approach to corporate social responsibility. *Leader to Leader*, 2009(52), 30-36.

- McGuire, J. B., Sundgren, A., & Schneeweis, T. (1988). Corporate social responsibility and firm financial performance. *The Academy of Management Journal*, 31(4), 854-872.
- McPeak, C., & Tooley, N. (2008). Do corporate social responsibility leaders perform better financially? *Journal of Global Business Issues*, 2(2), 1-6.
- McWilliams, A., & Siegel, D. (2000). Corporate Social Responsibility and Financial Performance: Correlation or Misspecification? *Strategic Management Journal*, 21(5), 603-609.
- Md Hassan, N., Mohd Nor, A. H., & Mohd Rom, N. A. (2012, March). *Embracing microfinance: Proposed collaboration between zakat institution and microfinance institutions*. Paper presented at the 3rd International Conference on Business and Economic Research (3rd ICBER 2012), Bandung, Indonesia.
- Md Ramli, R., Ahmad, S., Wahid, H., & Harun, F. M. (2011, July). *Understanding asnaf attitude: Malaysia's experience in quest for effective distribution programme*. Paper presented at the International Zakat Conference, Bogor.
- Merriam, S. B. (1988). *Case study research in education*. San Francisco: Jossey-Bass Inc.
- Middlemiss, N. (2003). Authentic not cosmetic: CSR as brand enhancement. *Journal of Brand Management*, 10(4/5), 353.
- Miles, M. B., & Huberman, A. M. (1994). *Qualitative data analysis: an expanded sourcebook* (2nd ed.). Thousand Oaks: Sage Publications, Inc.
- Ministry of Finance Malaysia. (2010). *Economic Report 2010/2011*. Retrieved January 8, 2011, from <http://www.treasury.gov.my/pdf/economy/er/1011/chap5.pdf>

- Mohammed, J. A. (2007). *Corporate social responsibility in Islam*. Unpublished doctoral dissertation, Auckland University of Technology, New Zealand.
- Mohd Ghazali, N. A. (2007). Ownership structure and corporate social responsibility disclosure: Some Malaysian evidence. *Corporate Governance*, 7(3), 251-266.
- Mohd Nor, S. (2012). Integrating moral in a dynamic model of corporate social responsibility in Islamic economics and finance. *Asian and African Area Studies*, 11(2), 137-150.
- Mohd Nor, S., & Asutay, M. (2011, December). *Re-considering CSR and sustainability identity of Islamic banks in Malaysia: An empirical analysis*. Paper presented at the 8th International Conference on Islamic Economics and Finance, Doha.
- Morand, M., & Rayman-Bacchus, L. (2006). Think global, act local: Corporate social responsibility management in multinational companies. *Social Responsibility Journal*, 2(3/4), 261-272.
- Morris, R. I., & Biederman, D. A. (1985). How to give away money intelligently. *Harvard Business Review*, 63(6), 151-159.
- Muhamad, R. (2007). *Corporate social responsibility: An Islamic perspective*. Paper presented at the The Global Academy of Business and Economic Research, Bangkok.
- Muhammad Jamil, C. Z., Alwi, K., & Mohamed, R. (2003). Corporate social responsibility disclosure in the annual reports of Malaysian companies: A longitudinal study. *Social and Environmental Accounting Journal*, 22(2), 5-9.

- Muwazir, M. R., Abdul Hadi, N., Nasohah, Z., Kamri, N. A., Madun, A., Noordin, K., *et al.* (2012). Understanding corporate social responsibility: A survey of Malaysian Muslim managers. *Advances in Natural and Applied Sciences*, 6(8), 1445-1450.
- Muwazir, M. R., Madun, A., & Noordin, K. (2013). Information on social and philanthropic activities: A case study on Islamic banking industry in Malaysia. In N. Meohamad, M. M. Khalid, M. A. Z. Yaakob, H. Bahrom, A. H. Mohd Noor & A. Z. Abd Latiff (Eds.), *Islamic Philanthropy for Ummah Excellence*. Shah Alam: Institut Kajian Zakat Malaysia (IKaZ).
- Muwazir, M. R., Muhamad, R., & Noordin, K. (2006). Corporate social responsibility disclosure: A Tawhidic approach. *Jurnal Syariah*, 14(1), 125-142.
- Napier, C. (2009). Defining Islamic accounting: current issues, past roots. *Accounting History*, 14(1/2), 121-144.
- Naqvi, S. N. H. (1981). *Ethics and economics: An Islamic synthesis*. Leicester: Islamic Foundation.
- Naqvi, S. N. H. (2001). The Islamic ethical system. In K. Ahmad & A. M. Sadeq (Eds.), *Ethics in Business and Management: Islamic and Mainstream Approaches*. London: Asean Academic Press Ltd.
- Nijhof, A., Bruijn, T. d., & Honders, H. (2008). Partnerships for corporate social responsibility: A review of concepts and strategic options. *Management Decision*, 46(1), 152-167.
- Norris, G. (2002). Chalk and cheese: Grounded theory case studies of the introduction and usage of activity-based information in two British banks. *British Accounting Review*, 34, 223-255.

- Omar, T. (2007). *Bank Islam aims to grow 1.5m customer base via CSI*. Retrieved January 10, 2012, from http://www.ibfim.com/v2/index.php?option=com_content&view=article&id=1058:bank-islam-aims-to-grow-15m-customer-base-via-csi
- Orij, R. (2010). Corporate social disclosures in the context of national cultures and stakeholder theory. *Accounting, Auditing & Accountability Journal*, 23(7), 868-889.
- Orlitzky, M., Schmidt, F. L., & Rynes, S. L. (2003). Corporate social and financial performance: A meta-analysis. *Organization Studies*, 24(3), 403-441.
- Othman, R., & Thani, A. (2010). Islamic social reporting of listed companies In Malaysia. *The International Business & Economics Research Journal*, 9(4), 135.
- Owen, D., Gray, R., & Bebbington, J. (1997). Green accounting: cosmetic irrelevance or radical agenda for changes. *Asia-Pacific Journal of Accounting*, 4(2), 175-198.
- Panapanaan, V. M., Linnanen, L., Karvonen, M.-M., & Phan, V. T. (2003). Roadmapping corporate social responsibility in Finnish companies. *Journal of Business Ethics*, 44(2/3), 133-148.
- Parvez, Z., & Ahmed, P. (2004). *An Islamic perspective on the lack of social responsibility in business organizations*. Retrieved December 15, 2010, from www.wlv.ac.uk/umbs
- Patton, M. Q. (1990). *Qualitative evaluation and research methods* (2nd ed.). Newbury Park: Sage Publications, Inc.
- Platonova, E. (2013). Corporate social responsibility from an Islamic moral economy perspective: a literature survey. *Afro Eurasian Studies*, 2(1&2), 272-297.

- Porter, M. E., & Kramer, M. R. (2002). The competitive advantage of corporate philanthropy. *Harvard Business Review*, 80(12), 56-69.
- Porter, M. E., & Kramer, M. R. (2006). Strategy & society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78-92.
- Post-Dubai, whither Islamic finance? (2010, March). *Accountants Today*, 23, 14-15.
- Ramasamy, B., & Hung, W. T. (2004). A comparative analysis of corporate social responsibility awareness: Malaysian and Singapore firms. *The Journal of Corporate Citizenship*, 13, 109-123.
- Ramasamy, B., Ng, H. L., & Hung, W. T. (2007). Corporate social performance and ethnicity: A comparison between Malay and Chinese chief executives in Malaysia. *International Journal of Cross Cultural Management : CCM*, 7(1), 29-45.
- Read-Brown, A., Bardy, F., & Lewis, R. (2010). *Sustainability in Asia: ESG Reporting Uncovered*: Responsible Research Pte Ltd and CSR Asia.
- Reeve, P. (2004). Committed for good. *The Safety & Health Practitioner*, 22, 32-35.
- Rice, G. (1999). Islamic ethics and the implications for business. *Journal of Business Ethics*, 18(4), 345.
- Ryan, B., Scapens, R. W., & Theobald, M. (2002). *Research method and methodology in finance and accounting* (2nd ed.). London: Thomson Learning.
- Sadeq, A. M. (2001). Islamic ethics in human resource management. In K. Ahmad & A. M. Sadeq (Eds.), *Ethics in business and management: Islamic and mainstream approaches* (pp. 285-302). London: Asean Academic Press.

- Said, R., Hj Zainuddin, Y., & Haron, H. (2009). The relationship between corporate social responsibility disclosure and corporate governance characteristics in Malaysian public listed companies. *Social Responsibility Journal*, 5(2), 212-226.
- Sairally, B. S. (2013). Evaluating the corporate social performance of Islamic financial institutions: an empirical study. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(3), 238-260.
- Saleh, M., Zulkifi, N., & Muhamad, R. (2010). Corporate social responsibility disclosure and its relationship on institutional ownership: Evidence from public listed companies in Malaysia. *Managerial Auditing Journal*, 25(6), 591-613.
- Salleh, M. R. (2001). Robust work ethics for the technology-intensive work environment. In K. Ahmad & A. M.Sadeq (Eds.), *Ethics in Business and Management: Islamic and Mainstream Approaches*. London: Asean Academic Press Ltd.
- Samy, M., Odemilin, G., & Bampton, R. (2010). Corporate social responsibility: a strategy for sustainable business success. An analysis of 20 selected British companies. *Corporate Governance*, 10(2), 203.
- Scapens, R. W. (2004). Doing case study research. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind -the-scene view of using qualitative research methods* (pp. 257-279). Oxford: Elsevier Ltd.
- Shareef, F., Arunachalam, M., Sodique, H., & Davey, H. (2014). Understanding CSR in the Maldivian context. *Social Responsibility Journal*, 10(1), 85-114.
- Shen, C.-H., & Chang, Y. (2009). Ambition versus conscience, does corporate social responsibility pay off? The application of matching methods. *Journal of Business Ethics*, 88, 133-153.

- The Silver Book: Achieving value through social responsibility*. (2006). Kuala Lumpur: Putrajaya Committee on GLC High Performance.
- Silverman, D. (2005). *Doing qualitative research* (Second ed.). London: Sage Publications Ltd.
- Simpson, W. G., & Kohers, T. (2002). The link between corporate social and financial performance: Evidence from the banking industry. *Journal of Business Ethics*, 35(2), 97-109.
- Siwar, C., & Hossain, M. T. (2009). An analysis of Islamic CSR concept and the opinions of Malaysian managers. *Management of Environmental Quality*, 20(3), 290-298.
- Smith, N. C. (2003). Corporate Social Responsibility: Whether or how? *California Management Review*, 45(4), 52-76.
- Stake, R. E. (1995). *The art of case study research*. Thousand Oaks: Sage Publications, Inc.
- Strauss, A., & Corbin, J. (1998). *Basics of qualitative research* (2nd ed.). Thousand Oaks: Sage Publications.
- Suchman, M. C. (1995). Managing legitimacy: strategic and institutional approaches. *Academy of Management Journal*, 20(3), 571-610.
- Sulaiman, M. (2000). Corporate reporting from an Islamic perspective. *Akauntan Nasional*, 13(9), 18-22.
- Teoh, H. Y., & Thong, G. (1984). Another look at corporate social responsibility and reporting: An empirical study in a developing country. *Accounting, Organizations & Society*, 9(2), 189-206.

- Thibos, C., & Gillespie, K. (2011). Islam and corporate social responsibility in the Arab world: reporting and discourse. In O. Sandikci & G. Rice (Eds.), *Handbook of Islamic Marketing*. Cheltenham: Edward Elgar Publishing Limited.
- Thompson, P., & Zakaria, Z. (2004). Corporate social responsibility reporting in Malaysia: Progress and prospects. *The Journal of Corporate Citizenship*, 13, 125-136.
- Thorne, D. M., Ferrell, O. C., & Ferrell, L. (2008). *Business and society: A strategic approach to social responsibility* (Third ed.). Boston: Houghton Mifflin Company.
- Tilley tells accountants to lead CSR. (2006). *Financial Management (14719185)*, 4.
- Tilt, C. A. (2009). Corporate responsibility, accounting and accountants. In S. O. Idowu & W. L. Filho (Eds.), *Professionals' perspectives of corporate social responsibility* (pp. 11-32). Heidelberg: Springer.
- Ullah, S., & Jamali, D. (2010). Institutional investors and corporate social responsibility: the role of Islamic financial institutions. *International Review of Business Research Papers*, 6(1), 619-630.
- Ullmann, A. A. (1985). Data in Search of a Theory: A Critical Examination of the Relationships Among Social Performance, Social Disclosure, and Economic Performance of U.S. Firms. *Academy of Management Review*, 10(3), 540-557.
- Uy, R. (2013). *Check out which banks won at the Asian Banking and Finance Awards 2013*. Retrieved 26 December, 2013, from <http://asianbankingandfinance.net/retail-banking/news/check-out-which-banks-won-asian-banking-and-finance-awards-2013>

- Valente, M., & Crane, A. (2010). Public responsibility and private enterprise in developing countries. *California Management Review*, 52(3), 52-78.
- Virakul, B., Koonmee, K., & McLean, G. N. (2009). CSR activities in award-winning Thai companies. *Social Responsibility Journal*, 5(2), 178-199.
- Waddock, S. A. (2009). *Leading corporate citizens: Vision, values, value added* (3rd ed.). New York: McGraw-Hill/Irwin.
- Waddock, S. A., & Graves, S. B. (1997). The corporate social performance-financial performance link. *Strategic Management Journal*, 18(4), 303-319.
- Wahid, H., Abdul Kader, R., & Ahmad, S. (2011, July). *Localization of zakat distribution and the role of mosque: Perceptions of amil and zakat recipients in Malaysia*. Paper presented at the International Zakat Conference 2011, Bogor.
- Wan Abdullah, W. A., Percy, M., & Stewart, J. (2011). *Corporate social responsibility in Islamic banks: A study of Shari'ah Supervisory Board disclosures and zakat disclosures in Malaysian and Indonesian Islamic banks*. Paper presented at the 2011 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Darwin, Australia.
- Werre, M. (2003). Implementing corporate responsibility -- The Chiquita case. *Journal of Business Ethics*, 44(2/3), 247-260.
- Werther, W. B., & Chandler, D. (2006). *Strategic Corporate Social Responsibility: Stakeholders in a Global Environment*: Sage Publications, Inc.
- Williams, G., & Zinkin, J. (2010). Islam and CSR: A study of the compatibility between the tenets of Islam and the UN Global Compact. *Journal of Business Ethics*, 91(4), 519-533.

- Willis, B. (2014). *The advantages and limitations of single case study analysis*. Retrieved 12 January, 2015, from <http://www.e-ir.info/2014/07/05/the-advantages-and-limitations-of-single-case-study-analysis/>
- Wong, L. C., & Ahmad, J. (2010). Incorporating stakeholder approach in corporate social responsibility (CSR): a case study at multinational companies (MNCs) in Penang. *Social Responsibility Journal*, 6(4), 593-610.
- Wood, D. J. (1991). Corporate social performance revisited. *Academy of Management Review*, 16(4), 691-718.
- Wood, D. J. (2010). Measuring corporate social performance: A review. *International Journal of Management Reviews*, 12(1), 50-84.
- Wood, E. (2007). 'What about me?' The importance of understanding the perspective of non-managerial employees in research on corporate citizenship. In F. d. Hond, F. G. A. d. Bakker & P. Neergaard (Eds.), *Managing corporate social responsibility: Talking, doing and measuring*. Surrey: Ashgate Publishing Limited.
- World Business Council for Sustainable Development (WBCSD). (1999). *Corporate social responsibility: Meeting changing expectations*. Geneva: WBCSD.
- Yam, L. H. S., & McGreal, W. S. (2010). House-buyers' expectations with relation to corporate social responsibility for Malaysian housing. *international Journal of Housing Markets and Analysis*, 3(2), 132-145.
- Yin, R. K. (2003). *Case study research: Design and methods* (3rd ed. Vol. 5). Thousand Oaks: Sage Publications, Inc.
- Yin, R. K. (2009). *Case study research: Design and methods* (4th ed. Vol. 5). Thousand Oaks: Sage Publications, Inc.

- Yusof, M. Y., & Bahari, Z. (2011). *Islamic corporate social responsibility in Islamic banking; towards poverty alleviation*. Paper presented at the 8th International Conference on Islamic Economics and Finance,, Doha, Qatar.
- Zainal, D., Zulkifi, N., & Saleh, Z. (2013). Corporate social responsibility reporting in Malaysia: A comparison between Shariah and non-Shariah approved firms. *Middle-East Journal of Scientific Research*, 15(7), 1035-1046.
- Zinkin, J. (2007). Islam and CSR: A study of the compatibility between the tenets of Islam, the UN Global Compact and the development of social, human and natural capital. *Corporate Social Responsibility & Environmental Management*, 14(4), 206-218.
- Zulkifi, N., & Amran, A. (2006). Realising corporate social responsibility in Malaysia. *Journal of Corporate Citizenship*(24), 101-114.