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Exploring the theological foundation of Corporate Social Responsibility in Islam, Christianity and Judaism for Strengthening Compliance and Reporting: An Eclectic Approach

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Abstract

Religion in the contemporary times has potentials from which conventional models and theories could leverage for public wellbeing. Considering the moral and ethical dimensions of corporate social responsibility (CSR), understanding this nebulous concept from the religious lenses could help strengthen CSR compliance and reporting in the industrial societies, where religions play direct and indirect role in corporate governance and people's lifestyle. This paper explores eclectic sources to provide answer to the questions: Does CSR have theological foundation in Islam Christianity and Judaism? Can religions strengthen CSR and fortify compliance and reporting? The authors sourced the required qualitative data from journal articles, Islamic jurisprudence, Judaic sources and Biblical texts as well as relevant online resources on the subject. The extractions from eclectic sources were subjected to content analysis from which conclusions on the two questions were established. The findings indicate that CSR has theological foundation in the three religions, and religious ethics and values could be potent drivers for strengthening CSR and reporting.

Keywords: Corporate Social Responsibility, Compliance, Eclectic Approach, Religions, Reporting

Introduction

The wave of globalisation has influenced corporations to be more committed to the social, economic and environmental concerns of their host communities, through increasing compliance and reporting of their corporate social responsibility (CSR) programmes. The issue of CSR is so sensitive that contemporary multinational corporations (MNCs) found it worthwhile as a strategy for impacting on the society without losing their primary objective (Haskins, 2009; Porter and Kramer, 2011). In the light

of this positive development, CSR has attracted discussions from academic and practitioner viewpoints, but little inputs from the religious communities with high preference for ethics and values. Whereas, statistics have proven that “ethics, values, integrity and responsibility are required in the modern workplace” (Joyner and Payne, 2002:297). By implication, contemporary corporations and individuals working in them are becoming more ethically conscious and religious with regards to their business actions and inactions.

In the past, several conceptual, theoretical and empirical studies had been conducted to provide insights into the evolution, theory and practice of CSR, but the contribution from religious angle is few and peripheral. Discussions on CSR permeate all aspect of human life – social, economic and environmental domains, but the religious domain is often ignored, perhaps based on the belief that social domain covers religion. The diverse and overlapping debate on CSR is so intense that it elicited criticism from Porter (2003:1) that “the field of corporate social responsibility (CSR) has become a religion filled with priests.” The field of CSR assumed a front-burner status because of the growing demand from pressure groups that multinational corporations must fulfil the economic, social and environmental wellness of their multiple stakeholders (Haskins, 2009; George, Kuye and Onakala, 2012).

The three responsibilities highlighted above that formed the foundation of CSR are often carried out by corporations through philanthropy, corporate palliatives and social services, with the presumption that they are making the host environment better than they met it (Ismail, 2009; Natufe, 2011). However, the reality in most nations of the world is that corporations abuse their operating environments, making them worse than they met them. The literature is inundated with cases of corporate scandals, executive misconducts of corporations, poor compliance with rules & standards and flagrant violations of human rights of the host communities (Campbell, 2007). What could be responsible for these ugly developments? And what could be done to redress the wrongs?

In providing answers to these critical issues, the scholars, environmentalists, politicians and civil society groups have suggested self-regulation (need for internal policies and guidelines on operations), government regulations (need for stringent laws and codes of ethics from the states) and international regulations (need for international conventions/protocols from international community) as means of ensuring compliance and reporting by corporations. Unfortunately, there was no attempt to explore the faith-based options. It could be argued that non-inclusiveness of religion has serious implication on compliance and reporting across the globe as evident by notable studies, which highlighted weaknesses of regulations in making corporations responsible and responsive.

To ensure CSR compliance and reporting, corporations felt they should do the needful without being coerced by law, otherwise described as “voluntarily being socially responsible” to the society (Hart, 2010:585). Self-regulation involves the development of CSR polices and guidelines by every corporation or group of corporations in a par-

ticular industry. It could also come in codes such as the Occupational Health and Safety procedures (Tombs, 2005), the Sustainable Mining (TSM) Initiative, the C-300 Bill, Operation, Maintenance and Surveillance (OMS) manual, the effluent regulations et cetera (Hart, 2012). Self-regulation extends to voluntary community engagement (Tausif, 2012) and corporate community involvement disclosures (Yekini and Jallow, 2012).

Sequel to failure of self regulations, the governments intervened by formulating national laws to compel corporations to comply with enabling legislation on operations, reporting & disclosures, attending to complaints, dialogue with stakeholders et cetera (Parker, 2007). It has also been argued that for the legislation to work “Safety Regulator should be powerful, independent, knowledgeable, and equipped with expert advice...Strong and proactive regulation is the counterbalance to the extensive powers” which most corporations enjoy where regulations are weak or not effectively enforced (Wells, 2010: 1 &11).

At international level, the United Nations developed minimum ethical standards for corporations called 10 Principles of UN Global Compact for strengthening UN goals of economic and environmental sustainability (Leisinger, 2006; UN Global Compact, 2014). Other international laws promulgated to elicit compliance from corporations include Regulatory Control of Nuclear Power Plants for corporations using atomic materials (International Atomic Energy Agency, 2012) and Safety Management Manual ICAO Doc 9859 for the aviation industry (International Civil Aviation Organization, 2009). In spite of self-regulation, government and international regulations there are several cases of corporate excesses, human rights violations, unethical practices and management abuse in the developing countries – a phenomenon described by George et al. (2012) as corporate social irresponsibility (CSI).

The argument of this paper is that religious ethics and values could be better drivers for strengthening CSR compliance and reporting, where regulations have failed or failing. There are a number of theoretical and empirical studies on the religious perspective of CSR from different angles, but few did a joint comparative analysis of Islam, Christianity and Judaism perspectives, as the present study intends. For instance, Gambling and Karim (1991) discussed the business and accounting ethics of Islam; and Gordon (1994) explored the ancient literature for insights into economic thoughts of past civilisations. Brown (2000) highlighted the invaluable role Buddhism could play in environmental management and control if explored; whereas, Guiso Sapienza and Zingales (2003) empirically examined the impact of people’s religion and their attitudes in making economic decisions in the market domains. Earlier, Epstein (1998) discussed Catholic’s teachings in relations to the real world of business and economics. All the afore-mentioned studies are insightful works that lend credence to the growing adoption of religious ethics as mechanism for strengthening CSR compliance and reporting among corporations.

Justification for the Study

Exploring CSR from religious lenses is justified because religion in the contemporary times is becoming a potent tool used by governments across the world to elicit support for policies and for shaping people's worldviews (Tucker and Grimm, 2001; Raimi, 2012; Raimi et al., 2013). This fact was corroborated by Finn (2011), that religion has key role to play in corporate governance because the unbridled greed of boards, executive recklessness, corporate scandals and poor ethical standards in the conducts of corporation affairs precipitated global financial crisis. Therefore, there is a need for the adoption of strong religious ethical values such as honesty, transparency, responsibility, fairness and integrity faith traditions. These basic values he argued cut across faiths and ethical boundaries, and cannot be underplayed as they form part of the social contract that corporations signed with the society. Sequel to the financial crisis, he noted people of different faiths as shareholders have started showing interest in the way their funds are managed; and religious people who are members of boards of corporations are giving importance to ethical issues.

The model works that provide strong springboard for the present study are three. The first is the study by Epstein (2002) which examined the link between religion and business. The second relevant work by Angelidis and Ibrahim (2004) explored the impact of individual's religiosity on Corporate Social Responsiveness Orientation; while the third study by Brammer, Williams and Zinkin (2007) investigated the attitude of different religious denominations to CSR.

More importantly, the objective of this paper is two-fold. The first is to explore the theological foundation of CSR from the lenses of Islam Christianity and Judaism. The second intent is to examine the plausibility of religions strengthening CSR compliance and reporting. In accomplishing these tasks, the paper adopts an exploratory approach which entails reviewing eclectic sources like journal articles, Islamic texts, Judaic sources and Biblical texts and other relevant online resources. The extractions from eclectic sources shall be made using methodological hermeneutics.

The core research questions that this paper seeks to ask are:

RQ1: Does CSR have theological foundation from the lenses of Islam Christianity and Judaism in their literature?

RQ2: Can religions strengthen CSR compliance and reporting?

Conceptual Issues & Theoretical Framework

CSR attracts diverse and overlapping definitions in the literature. To some scholars, CSR is a triple bottom line duties or moral obligations that corporations owe their host communities (Haskins, 2009; Sweeney, 2009; Mordi, Opeyemi, Tonbara and Ojo, 2012). Other academics view CSR as compliance by corporations with core elements of international organisations standards (ISO 26000) viz: organizational governance, human rights, labour practices, environment, fair operating practices, consumer issues, community involvement and development (Valmohammadi, 2011). The various definitions above indicate that CSR has multiple meanings and constructs. Contemporary

literature used variety of synonyms for CSR such as triple bottom-line, corporate conscience, social performance, or sustainable responsible business and social responsible business, corporate social performance, corporate social responsiveness, stakeholder management and corporate citizenship (Raimi et al., 2013). These changing attributes of CSR made it difficult to narrow its meaning to a particular corporate activity.

Blowfield and Frynas, (2005:503) caution that: “it may be more useful to think of CSR as an umbrella term for a variety of theories and practices all of which recognize the following: (a) that companies have a responsibility for their impact on society and the natural environment, sometimes beyond legal compliance and the liability of individuals; (b) that companies have a responsibility for the behaviour of others with whom they do business (e.g. within supply chains); and (c) that business needs to manage its relationship with wider society, whether for reasons of commercial viability or to add value to society.”

From the foregoing clarification, there is no universally agreed definition for CSR; it is susceptible to multiple meanings and applications because the core issue underpinning social responsibility is struggle for stakes by multiple groups, and the role of corporation is to deliver the stakes. Reed (1999:467) expatiates that “stakes are understood to impose normative obligations... [and connotes] an interest for which a valid normative claim can be advanced” by those concerned. It is therefore right to conclude that, CSR within the focus of this study is a moral obligation of corporations to all multiple stakeholders residing within their operating environments. Attention in the next paragraph is directed at the theoretical framework.

Considering the eclectic approach adopted, two theories provide grounding for this exploratory paper, namely: Hermeneutics and Faith-Based Model (FBM). While hermeneutics theory justifies critical textual interpretation for qualitative study, the FBM provides justification for viewing issues from religious perspectives. Hermeneutics simply refers to “the art of interpretation as transformation” (Ferraris, 1996:1). It is a useful theoretical construct for qualitative exploration and critical investigation especially for interpretative research with a view to having indepth understanding of objects of inquiry (Kinsella, 2006). There are different classifications of hermeneutics in the field of theology, anthropology and archaeology, where the theory is most utilised. The first two classifications identified are traditional and contemporary hermeneutics. The traditional hermeneutic focus on translations and interpretations of ancient manuscripts especially coded religious scriptures, while the contemporary is more embracing, as it entails interpretations of all forms of communication, ranging from verbal aspects to non-verbal aspects (Duvall and Hays, 2001). Another three classifications of hermeneutics are: methodological, philosophical and business hermeneutics (Sherratt, 2005; Kinsella, 2006; Vandermause and Fleming, 2011).

From the foregoing explanations, the type of hermeneutics that is relevant to CSR is a methodological hermeneutics. Methodological hermeneutics is a systematic process of studying, understanding and making meaning from the whole text being interpreted or its parts, and taking cognizance of the fact that the former and the latter are interde-

pendent activities and must be so treated in interpretative inquiry and critical research (Schwandt, 2001; Kinsella, 2006).

When using any typology of hermeneutics for qualitative research, Kinsella (2006) emphasises the need to take cognisance of five attributes/characteristics of hermeneutic methodological approach. These include: “(a) seeks understanding rather than explanation; (b) acknowledges the situated location of interpretation; (c) recognizes the role of language and historicity in interpretation; (d) views inquiry as conversation; and (e) [Hermeneutics] is comfortable with ambiguity” (49).

Within the context of this study, the methodological hermeneutics is used for exploring the scriptures of the three religions of interest in this inquiry to unveil facts, information and insight on CSR. According to Brammer et al., (2007), the three religions - Christianity, Judaism and Islam have high ethical standards embedded in their scriptures - Hebrew Bible, Rabbinic writings, the Qur’an and Sunnah respectively. How factual is this assertion? That is what the methodological hermeneutics is adopted to unveil.

The second theory identified above as Faith-Based Model (FBM) is gaining popularity in social sciences and other related fields. Further justification from Brammer et al. (2007) that religion indeed has influence on the understanding adherents have on CSR as well as shapes people’s expectation of a corporation. Religious people have distinct motives and religious values for CSR compliance (Brammer et al., 2007). Naqvi (1997:1) captures the foregoing argument better that “without ethical moorings individual economic behaviour remains unpredictable.”

Therefore, embedding CSR within faith-based system has the potency of solving the challenges of evasion and non-compliance by corporations owned by faith-based individuals (Muslims, Christians and Jews), because CSR stands on the ethical and theological foundations of the Laws of God. Non-compliance from the religious perspective is viewed as “an affront to God’s will, with all the attendant consequences in this world and in the Hereafter” (Dusuki, 2008:22).

Faith-based Model (FBM) represents an approach of viewing and analysing issues from religious viewpoints (Yazid, 2008; Raimi, et al., 2013). In other words, FBM as an approach perceives, adapts and reinvents useful ideas and knowledge from management, Economics, Political Science and other fields with religions and its textual provisions. The choice of FBM is not unconnected with the fact that in the contemporary times, faith-based approach or religious perspective as emerged as an effective mechanism for shaping people’s worldviews on social, economic and political issues (Tucker and Grimm, 2001). Poor recognition of religious viewpoints several years back by classic theories in social sciences is largely traceable to a number of reasons. These include: (a) misconception that religion is irrelevant to the developmental process, (b) prejudiced against religion as obstacle to modernization, (c) lack of adequate awareness on religion and its developmental efforts and (d) dominance of neoliberal materialistic view of utility maximization and secularism (Yazid, 2008; Ter Haar and Ellis, 2006; Raimi, 2012).

The developed society, particularly the European nations exclude religious dimension from their development policies during conceptualization and implementation stages (Haar and Ellis, 2006). Despite the isolation of religion from the policy domains, the developmental role of religion is gradually being accepted and explored sequel to failure of social welfare programmes and projects of secular agencies to meet the needs/expectations of the people (Nkurunziza, 2007). Therefore to strengthen CSR compliance and reporting among the religious individuals, communities, organisations and nations, recourse to FBM is essential and inevitable.

FBM has been applied as Faith-based Economic model (Naqvi, 1997; Raimi and Mobolaji, 2008; Raimi, Mobolaji and Bello, 2010) looking at economic issues from Islamic perspective, while Yazid (2008) used the same lens as Faith-Based Environmentalism. It has also been applied as an interfaith advocacy tool for mitigating human trafficking and crime to national security (Raimi, 2012).

Furthermore, the Interfaith Centre Project (ICP) on CSR represents another worthwhile FBM designed to elicit accountability and better concerns from corporations on CSR issues. It believed that when Interfaith Project is backed by stronger pressure from influential stakeholders, it would encourage corporations to show more commitment to ethical issues and CSR (Brammer, et al., 2007). Since its formation, the interfaith project had codified “shared moral, ethical and spiritual values” of Christianity, Islam, and Judaism which provide theological basis for CSR, as well as “serve as guidelines for international business behaviour” within the environment where corporations operate across the globe (Interfaith Declaration, 1993:2).

Besides, FBM has find application in Hinduism from its rich vedantic text, which enjoins businesses to take serious “*Sarva loka hitam*”, translated as meaning “wellbeing of stakeholders” (Muniapan, 2013:25). Similarly, studies have provided useful insight into presence of CSR in the African religious beliefs and philosophies (Helg, 2007; Omoluwabi, 2012). Even Buddhism upholds ethics and high moral values in business relationship, a concept called ‘*Sila*’ (Ethical conduct). *Sila* represents the totality of human “conduct that helps purify the mind, cultivates the correct relationship with other sentient beings and reduces the negative causal impact of actions” (Mossley and Smith, 2010:6). The textual inferences and references from various religions have justified presence of CSR in theory and practice. Finally, the FBM strengthens hermeneutics theory by linking contemporary meaning of CSR with traditional religious perspectives as depicted by Figure 1 below.

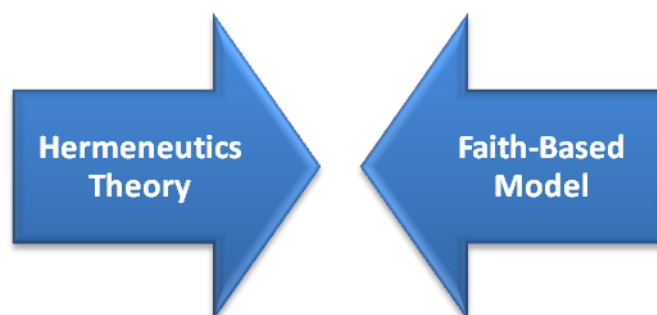


Figure 1. Adopted Theoretical Framework

Islam and CSR: Any link and contribution?

As earlier argued, there are modest but significant contributions from scholars linking CSR with Islam from the Shari'ah Law perspective, Ethics of Islam and Islamic management viewpoints (Sardar, 2003; Brammer, et al., 2007; Mohammed, 2007; Dusuki, 2008; Taman, 2011). Several conceptual articles have been written from Islamic lenses positioning CSR, as a practice embedded into three welfare concepts, namely: Zakat (compulsory charity), Sadaqat (voluntary charity) and Waqf (a voluntary endowment), which are designed to show empathy to the less privileged in the society (Raimi et al., 2013). This shall be discussed in details later.

On the theological foundation for CSR and conventional business practices in Islam, Cone (2003) explains that the Quran has endless list of provisions, ethical values and rules of conduct on social and economic matters. The socio-economic dealings of Muslims as individuals and corporate group are hinged strictly on four axioms or principles of Islam, namely: (a) Tawheed (Unity); (b) Al'adl wal ihsan (Equilibrium), (c) Ikhtiar (Free Will), and (d) Fardh (Social Responsibility), which are mutually reinforcing (Cone, 2003; Naqvi 1997).

With regards to CSR which is the focus in this study, Naqvi (1997:4) asserts: Fardh (Social Responsibility) “happens when [people] discharges ...Responsibility (Fardh) to the society, and especially towards the least privileged. Indeed, social irresponsibility ... and ...insensitivity to the misery of extreme poverty... is unequivocally condemned in the Holy Qur'an: “what has come upon you that you fight not in the cause of Allah and for the oppressed, men, women, and children who pray...” (4:75). It follows that if any harm is being done to the society -- either through our own doings or by those of others -- then we must be moved to remedial action within the bounds of law.”

CSR is discharge in the public domain as stated earlier through Zakat, Sadaqat, Infaq and Waqf Systems (Gravem, 2010; Jamali and Sidani, 2012). Zakat from the theological viewpoint is a compulsory alms or tithe payable annually by rich Muslims (individuals and corporations) at the rate of 2.5% of net incomes/wealth (often called zakatable amount), which is fixed as equivalent of 20 Dinar worth of gold or 200 Dir-

ham worth of silver (Raimi et al., 2013).

Besides, Roy (2010) notes that prior to the discovery of CSR in Europe and America as a useful social philosophy; there had existed well developed and established charitable models of giving back to, and showing concerns for the society. He asserts: “Muslim world had the zakat, a form of religious tax designed to help the poor, long before the U.S. or Europe developed systemic philanthropic responses” (p.53).

An organised Zakat system therefore is designed to empower and create social justice in Muslim societies and non-Muslim societies (Jawad, 2009). Scholars have explained that Zakat represents one of the key social institutions that could be used to build social justice, fairness and equity, redistribution of income and enduring peace in Muslim societies (Cizakca, 2004; Ahmed, 2007). Despite its obligatory nature, failure to pay or non-compliance by the affluent individuals and corporations is viewed by the scripture as sinful and punishable by God (Dusuki, 2008). However, individuals and businesses are not forced to comply because Zakat is a “trust between the believer and God” (Gravem, 2010:25). For non-compliance with Zakat obligation, Al-Qardawi (1968:243) states “*Neglecting this obligation, amounts to basic deviation from this religion and its teachings.*”

Apart from Zakat, there are Sadaqah (voluntary charity) and Waqf (endowment). Sadaqat is a voluntary alms payable anytime by the rich to the poor and needy in both cash and kind without any definite rate (Gravem, 2010; Jamali and Sidani, 2012). Closely linked to Sadaqah is Infaq (meaning for spending for God); it is argued that Infaq specifically fit the CSR construct like Sadaqah; however Infaq and Sadaqah are given not to seek benefits like enhanced reputation, goodwill and other motives that drive conventional CSR (Gravem, 2010).

Waqf on the other hand, refers to endowment in the forms of real estate property, lands and tangible assets set aside by the legal owners as gifts to God, to provide free relief services to the vulnerable members of the society (Ahmed, 2007; Zaim, 2012). The assets dedicated as Waqf could be monetized as leasing facility for the purpose of earning streams of income, but cannot be sold. It is thus a poverty-reduction mechanism with root from Islamic jurisprudence, created to expand health services, education, social investment and infrastructural development for improving social wellbeing of the people and society (Zaim, 2012; Raimi et al, 2013). The UN-Habitat (2005) notes that Waqf is a viable model that could be explored and developed in the modern times for making housing affordable to all as was practised during the Ottoman period; and till date Waqf “remains influential and there are signs of its reinvigoration” even in the contemporary times (p.6 &9).

On the strength of evidence in Islamic literature, Taman (2011) concludes that the concept of CSR, its ideals and principles are all consistent with Islamic jurisprudence from the standpoint of verdict (fatwa) passed by Islamic scholars. Few years earlier, Kamali (1989) explained that Islam is flexible and permits adaptation on social issues like commerce or economics, improving methods of trading and other mundane acts

(except rituals of worship). The adaptation is imperative because socio-economic and political issues change with time, context and space. Dusuki (2008) also expressed the same view, but added that faith in Allah underpins all economic activities of Muslims.

CSR therefore find acceptability from Muslim managers, with fear of God because their economic decisions are situated within the framework of ethics, worship and service to God as dictated by the Qur'an. If CSR is defined as a concern and a commitment for the needs and goals of the society, then Qur'an has "ethical-mandatory commands and practical guidelines" for ensuring compliance through Zakat system (Zaidi, Cheng and Low, 2013:109). By extension, fulfilling the obligation of CSR and showing empathy towards the society becomes a rewardable social action for individuals and their corporations (Dusuki, 2008). From the Qur'anic text, God says: "*And render to the kindred their due rights, as to those in want, and to the wayfarer: But squander not your wealth in the manner of a spendthrift..Q17:24-25.*

From the mainstream Islam as discussed above, the position of this paper is that CSR is a voluntary duty like the charity systems of Infaq, Sadaqah and Waqf. They are empathetic concerns for society, as well as an act of worship done with the mindset of pleasing God by supporting the society (Dusuki, 2008). The next discussion focuses on Christianity and Judaism.

Christianity and CSR: Any link and contribution?

The literature situated well the contributions of the Church to the emergence of CSR in the pre-and post industrialism. Tounés, et al. (2011) propose two viewpoints; one, that the earliest proponents of CSR were the Protestants in the United States of America; and, two, that both Protestantism and Catholicism shared the credit. These groups advocated the religious philosophies of '*public service*' and '*stewardship*', imploring the elites and aristocrats to support the society and the poor with their wealth. It was the church's philosophy that inculcated ethical consciousness among business owners. Even Bowen (1953) notes decades ago that CSR draws from the old doctrine of social responsibility in American society called paternalism, a common nuance among the religious group. The Christianity ethics or social views like public service, paternalism and selfless service have been shaped by the historical realities in the scriptures (Old and New Testaments). For instance, John Howard Yoder, is credited with the religious statement "our responsibility is to be faithful, not successful" in worldly pursuits (Niebuhr, 1941: 52-67).

The goals of the public service and stewardship philosophies as taught by the Catholic and Protestant groups centred on spirit of selfless service and concerns for collective well-being of the society. It was the church's philosophy drawn from the Old and New Testaments that inspired ethical consciousness and personal sense of responsibility, which was later adopted and christened socially responsibility. The old doctrine of social responsibility in American society thus started as paternalism among the religious group (Bowen, 1953; Tounés, et al., 2011).

Paternalism according to Givule (2008:13) “is a relationship between two individuals - a father and a son or young church and mother Church. The younger is mentored by the older, until it is sufficiently powerful enough to gain independence. Paternalism waned at certain period, until it was reawakened by scholars, environmentalists and practitioners in the contemporary times as CSR (Carroll, 1999; Tounés, et al. 2011). When applied to business, then paternalism is the genuine business-society relationship.

Similarly, Wogaman (1993) argues that ethics emerged from the Judeo-Christian scriptures, Bible and Hebrew traditions. He noted that the scriptures warn the faithful against indulgence, evil of worldliness (Roman 8:7-8), goodness to all, true worship and uplifting of the spirit (John 4:24), the danger of gaining the whole world at the expense of one’s life as well as admonition that worldly people are devoid of spirit (Jude 19). Success in the world from the theological viewpoint of Christianity is gained through love for others, brotherhood, empathy, selfless service to fellow humans; they are far more superior to business success.

Similarly, Wilson (2009) argued that Judeo-Christian ethics define success as public service, doing of good, love for thy neighbour and shunning the evils of covetousness, which is rampant in businesses. He cautioned that “Success (for the faithful) is not measured in terms of material goods or money but authentic identification of the good – equity through charitable love, and sacrifice for the other, a higher standard of love. Charitable love can be correlated with equality of the liberties and access to them. Sacrificial love presents a higher standard” (p.35).

Furthermore, the contributions of Christianity especially Protestantism to business and ethics is linked to their progressive attitudes and worldview on business (Weber, 1930; Nayab, 2011). Years back, Weber (1930) remarks that Protestantism contributed immensely to the development of business and spirit of capitalism. Becker and Ludger (2007) corroborated the view above, that the progressive attitudes of Protestants enhanced their leading role in business at South-West German region of Baden. This feat was achieved because the leader of Protestantism, Martin Luther encouraged personal reading and interpretation of Gospel (Becker and Ludger, 2007). Some valuable excerpts from the Bible that provide insight on social responsibility and compliance are as quoted below.

“Religion that is pure and undefiled before God, the Father, is this: to visit orphans and widows in their affliction and to keep oneself unstained from the world” (James 1:27).

“Jesus said to him, “If you would be perfect, go, sell what you possess and give to the poor, and you will have treasure in heaven; and come, follow me” (Matthew 19:21)

Besides, the greatest law in Christianity is love for others. Jesus was on a particular occasion and questioned on what the greatest law was. Jesus answered:

"Hear, O Israel, the Lord our God, the Lord is one. Love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength. The second is this: 'Love your neighbour as yourself.' There is no commandment greater than these" (Mark 12:29-31).

The submission from the discussions so far is that the traditions of Christianity are largely the philosophical foundation of social responsibility in Europe and America where social services gained prominence; a fact that Carroll (1999) alluded to while exploring the origin and evolution of CSR.

Judaism and CSR: Any link and contribution?

Several scholars have acknowledged that the Hebrew text and Talmudic law reflect several provisions and guidance on social responsibility and need for voluntary compliance (Brønn and Vrioni, 2001; Brammer et al., 2007; Edelstein, 2013). In other words, Judaism is built on the Torah, an ancient compilation of 613 laws, teachings and wisdom (Hershenson, 1999). Talmudic sources as identified above teach the concept of love, giving and sharing with one another, friends, family members and strangers. It was from these precepts taught by scripture and traditions that the notion of CSR emerged as an extension of love to larger society (Lin, 2014).

Besides, CSR is believed finds basis in two Jewish ethics, namely: benevolence and free will; and both underscored high ethical values and virtues. Benevolence includes positive traits like caring for others, forgiveness and giving to the poor. Freewill is a belief that humans have the liberty and freedom to embrace benevolence (as described above) or pursue malevolence; the former and the latter attract divine reward and punishment respectively (Lin, 2014). Giving charity on the basis of the ethics stated above is a core value among the orthodox and contemporary Jews. Empirically, the Jews are active donors. Katz, Levinson and Gidron (2007) report that a 1998 survey noted that 72% of Jews in Israel are actively involved in community services financially and morally.

Judaism accords importance to Tzedakah, which connotes charity and act of giving to the poor, an obligation that cannot be forsaken, even if those giving charity are themselves in need (Tracey, 2011). Visser and Tolhurst (2010) explain that the Hebrew charity called *tzedakah* had very long history; it is close in meaning to justice (*tzedek*), and both support the need for community engagement.

Another perspective on link between Judaism and CSR indicate that socially responsible conduct and charity are needful behaviours of the Jews built on two principles, namely: (a) principle of centrality of the community; and (b) principle of Kofin al midat S'dom. The principles recommend taking care of members of the society "following a pattern of hierarchy based on the centrality of the family within the community... [Based on] this pattern, business engaged in philanthropic activities should meet the needs of those closest to the business enterprise first, namely needs of employees, managers, shareholders and residents of the communities in which a business

operates” (Brønn and Vrioni, 2001:214).

Edelstein (2013) adds that the Jew’s concept of philanthropy is has attracted global recognition because it is strongly linked to Jewish beliefs especially the concept of *tikkun olam*, meaning repairing the world. If CSR is perceived as ethical duties to others and meeting the needs of the society, the relevant excerpts on social responsibility from the Talmudic ‘613 Commandments’ compiled by (Tracey, 2011) are quoted below.

- Commandment 10: To imitate (God) His good and upright ways (Deut. 28:9);*
- Commandment 37: To relieve a neighbour of his burden and help to unload his beast (Ex. 23:5);*
- Commandment 170: Not to do wrong in buying or selling (Lev. 25:14);*
- Commandment 181: Not to commit fraud in measuring (Lev. 19:35);*
- Commandment 182: To ensure that scales and weights are correct (Lev. 19:36);*
- Commandment 184: Not to delay payment of a hired man's wages (Lev. 19:13);*
- Commandment 203: That a man should fulfill whatever he has uttered (Deut. 23:24); and*
- Commandment 205: Not to violate an oath or swear falsely (Lev. 19:12).*

Based on the above review, it is evident that the conventional CSR borrowed largely from *tikkun olam* (a form of individual philanthropy) and the 613 Commandments of the Jews. Both individual and corporate philanthropy embraced by the Jews across the world are simply process of repairing and strengthening the changing business world (Benioff and Adler, 2007; Edelstein, 2013).

Religion, CSR Compliance and Reporting

The eclectic review made above, provide evidences on the significant role played by Islam, Christianity and Judaism on the emergence and development of CSR. From the eclectic sources, four (4) drivers of CSR compliance and reporting could be deduced. The first is the emotional attachment of Muslims, Christians and Jews to their religions; this is a vital driver of CSR, when effectively communicated using the priests, clerics and rabbai. Secondly, the scriptural provision on voluntary charities and philanthropic activities is another potential driver that could elicits compliance and reporting. Thirdly, the celestial rewards and punishments attached to charity works, philanthropy and other forms of social involvements is another driver for compliance and reporting. Lastly, the injunction by the three religions prescribing social responsibility as a duty to God is another ethical value that could encourage voluntary compliance and reporting. From previous studies as summarised in Table 1 confirmed that religious ethics are effective drivers of CSR compliance and reporting in different parts of the world.

Table 1. Empirical Evidences on the integrity and honesty influence of religious beliefs and ethics

SN	Author, Date and Research Objective	Findings
1.	Joyner and Payne (2002) investigated the relationships among three elements, namely: values, ethics and corporate social responsibility as they relate to two (2) corporation's culture and management.	The study found that the corporations used as comparison, the concepts of values, business ethics, and CSR are very much embedded in their business operations.
2.	Cone, M. H. (2003) used ethnography to establish the relationship between Islamic principles and the activity of Bank Muamalat Indonesia (BMI) interviewing 30 employees of BMI and survey questionnaire for 100 employees of banks	The finding shows a close relationship between the teachings of Islam and the bank's ethical guidelines and practice (CSR) in Indonesia.
3.	Aribi (2009) investigated the influence of religious value on Corporate Social Responsibility (CSR) and Corporate Social Responsibility Disclosure (CSR D) among 42 Islamic financial institutions (IFIs).	The study found that the principle of accountability to Allah was the key driver of CSR and CSR D in the 42 IFIs surveyed.
4.	Blodgett, Dumas and Zanzi, (2011) conducted a study among selected corporations in US with a view to identifying dominant ethical values among family businesses in U.S., non-family businesses in U.S. and international family businesses.	The finding shows all family businesses pay attention to ethical values, and this has increased overtime. However, U.S. family businesses show better ethical values (integrity and honesty) than U.S. non-family and international businesses.
5.	Raimi, L., Patel, A., Adelopo, I. and Ajewole, T. (2013) explored the plausibility of deploying a faith-based model comprising of CSR, Waqf and Zakat to poverty issues in Muslim majority nations (MMNs).	The study proves the theoretical effectiveness of the three constructs for poverty reduction, enterprise development and economic empowerment in MMNs.

Conclusion

This paper explores the texts/scriptures of Islam, Christianity and Judaism to unveil the theological ethics which could strengthen CSR compliance and reporting. The review of the eclectic scriptures and texts confirmed that conventional CSR evolved from the three religions. In other words, the theological foundation of CSR within Islam, Christianity and Judaism was clearly established. The first implication of the paper is that the doctrines of these religions on philanthropy/charities are strengths for CSR compliance as well as enhancing social, accounting and environmental disclosures and reporting. This assertion was supported by empirical studies from different parts of the globe (Table 1). The second implication from the paper is that laws and legal sanction are not effective means for eliciting CSR compliance and reporting; they cannot elicit voluntary compliance and reporting like religious ethics and values which are driven by doctrines, sentiments, emotions and fear of retributions from God for apathy towards social involvements. Parker (2007) alludes to this fact stating that

the thinking that laws “might make business responsible for corporate social responsibility is paradoxical” and elusive (p.207). Similarly, Osuji (2011) notes strongly that the weakness of legislation in eliciting compliance despite the gross misconducts and corruption of multinational corporations confirms the fluidity of the regulation–CSR relationship. An ethical dimension to compliance could be a better option.

Further research

The next stage of this research is to subject the exploratory findings to empirical testing. This would involve conducting a survey to elicit the opinions of faith-based individuals. The present exploratory findings and the outcomes of the proposed empirical study shall be compared on the basis of which new conclusions on potency of religious belief strengthening CSR compliance and reporting shall be made.

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