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Sustainable Development and Social Responsibility from an Islamic Perspective

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Abstract

Businesses aim to generate profits and long term wealth for the owners. However, that does not mean they can do whatever it takes to get the maximum profits. Businesses have other secondary purposes including providing goods and services, creating employment and gain maximum profits for its stakeholders including employees, customers, and the community at large. To examine the problems associated with balancing profit-motivated activities and meeting needs and expectations of stakeholders, the current study aims at explaining the concepts of Corporate Social Responsibility (CSR) and sustainable development from an Islamic perspective. The paper employs a grounded theory approach to phenomenological investigation based upon review of published literature in the field of Corporate Social Responsibility (CSR) and sustainable development from Islamic perspectives. Qur'anic quotes and *Ahadith* (sayings and practices of Prophet Muhammad PBUH) are heavily used to describe best and explain the concepts. In addition, Muslim scholars and Imams have been consulted on some issues for better definitions of Islamic terms and concepts.

Keywords: Corporate Social Responsibility, Islam, Ethics, Sustainable Development, Quran

Introduction

The concept of corporate social responsibility is easy to understand: It means distinguishing right from wrong and doing right. It means being good corporate citizen (Daft, 2006). Corporate social responsibility is a business intention, beyond its legal and economic obligations, to do the right things and act in ways that are good for society (Robbins and Coulter, 2009). Social responsibility refers to what the business does, above statutory requirement, for the benefit of society. Social responsibility has to do with the goodness and welfare of the public (Robbins *et al.*, 2011).

Corporate Social Responsibility (CSR) has been described in different ways. It has been called "profit-making only, "going beyond profit-making" "any discretionary corporate activity intended to further social welfare" and "improving social and environmental conditions" (Barnett, 2007). Since the 1950s, there has been a growing international awareness of the need for business organizations to commit to a social role that goes beyond the sole objective of profit maximization. The term "Corporate Social Responsibility" (CSR) refers to strategies

whereby corporations or firms conduct their business in a way that is ethical, friendly, eco-friendly and beneficial to communities' development. According to Carroll (1979), whose definition has been widely accepted, CSR can be defined in terms of four expectations, framed based on economic, legal, ethical, and discretionary responsibilities.

Corporate social responsibility is the process by which businesses negotiate their roles in society (Kotler and Armstrong, 2010). It is about how companies manage the business process to produce an overall positive impact on society. It is an obligation to act in a way that serves both its own interests and the interests of society at large. Social responsibility is going beyond what is required by law. Businesses need to be socially responsible; they should be proactive and promote positive changes.

Although ethics and corporate social responsibility are linked in most firms, CSR activities are no guarantee of ethical behavior and social involvement is not a cause for higher economic performance. It could simply mean that high profits can help companies become more luxurious and being more socially involved (Seifert et al., 2004). For example, large global corporations lower their costs by outsourcing to countries where human rights are not a high priority and justify this by saying they are bringing in jobs and helping strengthen the local economies (Robbins and Coulter, 2011).

In order for any firm to succeed, its internal marketing activities must be matched by a strong sense of social responsibility (Wilkie and Moore, 2002) It is no longer acceptable to accept the traditional view of social responsibility which argues that the purpose of business is profit maximization or the prime purpose of business is business. Companies need to evaluate whether they are truly practicing ethical and social responsible marketing. Company's practice of higher level of corporate governance is driven by rising customer expectations, changing employee expectations, government legislation and pressure, investor's interest in social criteria, and changing business procurement practices (Kotler and Keller, 2012). It is widely agreed that the most admired companies in the world abide by a code of serving people's interests, not only their own (Kotler and Keller, 2012).

There is a growing interest in corporate social responsibility in the Muslim world. In fact, many managers in Muslim countries are becoming increasingly aware of CSR and its benefits. For example, the Kuwait project company (KIOCO) which won an award in Kuwait first CSR awards event. The environment is the general framework that affects and is affected by economic activities. The environment is also affected by the behavior of the members of society and affects their health and their various activities (Shakkour, et al., 2018). According to Carroll (1979), whose definition has been widely accepted, CSR can be defined in terms of four expectations, framed based on economic, legal, ethical, and discretionary responsibilities Carroll (1979).

A successful program for sustainable development must, therefore, achieve consistency and harmony among three elements (economy, society, and the environment) to improve the quality of those elements together, that is, to achieve economic growth and meet the demands of society members, and to ensure environmental safety, while preserving the rights of future generations of natural resources and the enjoyment of a clean environment. The relationship between sustainable development and environmental protection is strong. Thus, environment protection is the main concern for many sustainable development and corporate social responsibility programs.

Religious faith of the Muslim is the real motive for his protection of the environment and his adoption of sustainable development programs and its consolidation of corporate social responsibility principles.

Islam has been in the forefront of exposure to the issues of environmental protection, sustainable development and social responsibility. However, it did not take its needed attention from an Islamic perspective and it needs enrichment and further research. This is what is expected of Islamic jurists and economists who realize that texts on Islamic law do not detract from ideal social values because eternal law is compatible with the requirements of all human life at all of its stages and developments, and it is certainly compatible with the needs of human life in this era, in accordance with the words of Allah Subhanahu wa ta'ala (swt). The Quran says, "And We have made

the night and day two signs, and We erased the sign of the night and made the sign of the day visible that you may seek bounty from your Lord and may know the number of years and the account [of time]. And everything We have set out in detail” (Al Isra, 12).

Problem statement

The subjects of the environment, sustainable development and corporate social responsibility from an Islamic perspective still have not received sufficient legal and scientific study, despite the entrenchment of its concepts in the teachings of Islamic law, this discussion is a contribution to avoid this scientific deficiency and to demonstrate the Islamic originality of this concept, In an attempt to answer the following questions:

1. What are the conventional view about the environment, corporate social responsibility, and sustainable development?
2. What are the Islamic *Shari'ah* view about environment, corporate social responsibility, and sustainable development?
3. How can we protect the environment using the concepts of corporate social responsibility and sustainable development?

Objectives

Many research have been published for decades on Western philosophy of CSR but only few attempts have been made to explore the concept of CSR from Islamic perspective. This study not only tries to fill the research gap by delineating the phenomenon of “Corporate Social Responsibility” in the light of Islamic teachings but also provide the reason of clear demarcation among the western and Islamic perspective on CSRC (Usman Riaz Mir,2016).

Islamic Perspective of Corporate Social Responsibility

The research is an attempt to study one of the topics that are directly related to the global economy and environmental sciences, and the various legislations, including Islamic legislation, which is the subject of sustainable development and social responsibility as the best way to achieve civilized progress in all its forms while preserving the resources and natural resources of attrition and pollution, so that the planet remains capable of meeting development needs and ensuring its sustainability for future generations (Shakkour, et al., 2018).

CSR would seem to fit well with basic principles operating in Islamic-based economies like that of Sudan. Banning interest, shunning unlawful business investments, staying away from unclear or suspicious transactions, and above all, being oriented towards social justice and economic equality which are the main principles which underlie the claims of such economies to being distinctively Islamic (Ahmed Elhassab et, al).

Sustainable development and social responsibility are at the same time one of the cultural values associated with the ethics of dealing with the environment and the rational handling of its elements, systems and resources. Islam provides a holistic view, derived from the divine commandments of the Holy Quran. The divine revelations provide strong moral and ethical principles that are more eternal, absolute and enduring. Islam encouraged Muslims to perform socially responsible activities just for the sake of Allah and do not look for any kind of monetary, economic or strategic benefits in response to welfare activities. The Quran says “Those who spend their wealth in Allah's way and thereafter do not express favour nor cause injury (hurt the recipient's feelings), their reward is with their Lord; there shall be no fear upon them nor shall they grieve.”(Saba’, 33).

The paper is divided into four sections. The first part covers sustainable development from both Islamic and conventional perspectives, the second is dedicated to the environment from Islamic point view, the third part covers corporate social responsibility from both Islamic and conventional views, and the last part is allocated to environment protection through sustainable development and corporate social responsibility.

The concept of CSR should not be confused with charity and philanthropy. It should go beyond that to engage in economics, social aspects, and environment objectives to in order to achieve sustainable growth. Ernst and Young (2013) suggested that the Islamic banking sector should incorporate the ethical elements as well. The engagement of CSR activities will create awareness about the banking operations and will increase the stakeholder's loyalty, confidence, good reputation, and improvement in the investments and deposits of the bank (Tuhin, 2014).

Methodology

To achieve its objectives the research is based on the comparative, using an inductive scientific method, in which the concepts of environment, sustainable development and corporate social responsibility will be presented. The concept will then be compared with the Islamic teachings of corporate social responsibility and sustainable development as presented in the Quran and sunnah. Quranic quotes and *Ahadiths* (sayings and practices of Prophet Muhammad) are heavily used to describe best and explain Muslim consumers behavior. The paper employs a grounded theory approach to phenomenological investigation based upon reviews of published literature in the fields of corporate social responsibility and sustainable development. In addition, Muslim scholars and Imams have been consulted on some issues for better definitions of Islamic terms of the concepts.

Discussions and findings

Sustainable development: Conventional and Islamic perspectives

The conventional approach to sustainable development

The word development in Arabic is a source of the verb (Nami), it is said: the thing is revived and its development: it is developed. Development refers to prosperity, reproduction, increase and well-being. Development is a dynamic context that leads to a transition from an unsatisfactory past to a later state that responds satisfactorily to the needs and aspirations of the individual and the community. In principle, satisfying needs is a means to achieving moral well-being (Shakkour, et al., 2018). The ultimate aim of development is to open up the person who leads to the progress of society, suggesting positive change, progress and prosperity. The term itself is intended to increase resources, capacities and productivity. This term, despite its novelty, is used to denote different types of human activities, such as: economic development, social development, human development, etc. (Alasrag, 2014).

In terms of economic development, the optimal use of natural and human resources is used to achieve continuous increase in income above population growth rates. Social development is intended to bridge the basic needs of human groups and seek to increase their quality constantly, as well as the well-being of people and the improvement of their quality of life through adequate housing, adequate and suitable nutrition and provision of services in the areas of energy, water, health, education and employment. Human development; on the other hand, means empowering people to choose their own choices, in terms of earning resources, personal security, and political status. It is noted that there is an overlap between all these patterns of development, each of which is closely related to the other, in terms of mutual influence (Alasrag, 2014; Shakkour, et al., 2018). Cultural development means improving the intellectual level of human groups through internationalization of education, promoting arts, media and communication. Therefore, we have found that all these different types of development are grouped under the single term of 'integrated development.'

Since integrated development is limited to conventional processes that currently take place only to meet the needs of existing members of society, without taking into account the needs of future generations, the authors of the Brundtland Commission Report (Our Common Future) in 1987 explained sustainable development so as to reflect development that meets the needs of the present without affecting the ability of future generations to meet their needs. Sustainable development has thus been defined as: "Actions aimed at investing environmental resources to the extent that it achieves development, reduces pollution, conserves and develops natural resources,

rather than depleting them and attempting to control them. It is a development that takes into account the right of future generations to the natural resources of the earth's vital sphere. It also places the basic needs of the human being first. Its priorities are to meet one's needs for food, housing, clothing, labor, education, access to health services and everything related to improving the quality of its material and social life (Alasrag, 2014). A development that requires that we do not take more than the land, which requires solidarity between the present generation and the future generation; and guarantees the rights of future generations to environmental resources (Shakkour, et al, 2018). The objectives of sustainable development are to improve the living conditions of all the world's people and to provide the causes of well-being, health and stability for everyone (Bettina, 2012).

Shari'ah approach to sustainable development

The concept of corporate social responsibility has a vast history in the Muslim world. Despite the recent emergence of the term sustainable development, the concept is not new to Islam and Muslims.

The *Quran* and *Sunnah* have been blessed with many texts that represent the basic pillars of sustainable development. They regulate the relationship between man and the environment in order to ensure that it is viable until the order of Allah comes. It is worth noting that the concept of sustainable development in Islam is more comprehensive and more binding than the corresponding concept adopted on the agenda of the Twenty-first Century of the Rio Summit. The comprehensive Islamic view of sustainable development requires that this development not be carried out in isolation from religious and moral disciplines, because these controls prevent any problems that undermine sustainable development and justify their continuation (Hussain, et al., 2016). At the same time, the overall Islamic view of sustainable development is concerned with the material aspects, along with the spiritual and moral aspects. Sustainable development is not limited to activities related to life alone, but extends to the afterlife, the real-life that continues unceasingly and without any agitation.

Thus, the task of sustainable development in the Islamic perspective is to provide the present and future demands of humankind, whether material or spiritual, including the human right of every age to have a share of moral, cultural and social development. This is an important dimension in which sustainable development in the Islamic perspective differs from sustainable development in other systems, because it depends on the principle of balance and moderation in achieving the requirements of the human race in a manner consistent with the nature of the divine creation of this organism.

Sustainable development in the Islamic perspective does not make the human an enemy of nature and does not control it, but make him honest and seek to improve it, a companion to the elements of nature, take from them as much as the need and the need of dependents, without extravagance, and without excessive use, and not negligent of what Allah said 'and eat and drink, but be not excessive (Shakkour, et al., 2018). Indeed, He likes not those who commit excess'. The Quran says "O children of Adam, take your adornment at every masjid, and eat and drink, but be not excessive. Indeed, He likes not those who commit excess" (Al-A'raf, 31). In this perspective, sustainable development requires rich people to help the poor 'Believe in Allah and His Messenger and spend out of that in which He has made you successors. For those who have believed among you and spent, there will be a great reward. The Quran says: "Believe in Allah and His Messenger and spend out of that in which He has made you successors. For those who have believed among you and spent, there will be a great reward. (AL-Hadid, 7). And that the rich, if they do not, may force the poor to put pressure on natural resources and drain them in order to obtain their needs. Poor land-use by poor countries and the establishment of environmentally polluting industries are an example of what environmental poverty can do. The achievement of development objectives depends on the environment and the resources it provides, where there is no room for the first without the second. This means that the relationship between them is firm and its balance continues to call for rationality and consideration of practices and behavior of all mankind.

1. Evidence of the environment in science and the Quran

1.1 Environment from a human perspective

The environment before the Stockholm and Tbilisi Conferences is defined as a group of non-living physical components, living components and the relationships between these components (Alasrag, 2014). The same concept was clearly developed as a result of the enormous changes that humans have made to ecological balances. In other words, the environment cannot be seen in isolation from the pressures exerted by man (Hussain, et al, 2016). The Human Environment Conference in Stockholm and Tbilisi outlined the following definition of the environment: "A set of natural, social and cultural systems in which humans and other beings live and derive their sustenance, Where their activity" (Bettina, 2012). Indeed, the concept of environment is meaningless if one of its most fundamental dimensions is erased: the human dimension of economic, social, cultural, technological, ethical, and religious...etc. Man by virtue of his intelligence and his continuous aspiration to living standards from good to better, especially on the material level, neglected the impact of his actions on environment (Shakkour, et al., 2018).

As a result, the concept of the environment must be understood as a concept of inclusiveness and indivisibility, where every biological dimension, whether material or human, interacts with other dimensions and plays a vital role in balancing all of this, especially in understanding environmental problems. When we talk about the human dimension, it is about human activities and activities within the environment for development (Bettina, 2012). Therefore, the quality and suitability of these practices and activities with the environment are either destructive, or protecting and conserving their resources. In other words, the integrity and balance of the environment depend on the reconciliation between the latter and development (Moi et al., 2016).

Thus, we can say that the environment in its general context is "all that is outside the human body" and affects it, and is influenced by the activities practiced by man himself, i.e., the framework in which he lives, which contains soil, water, air and what each of these three components contains as life beings. It is also known as "the center or spatial area in which man lives, including the nature where he is impacted and affect its existence." All of which is guaranteed by this spatial area of elements and creations whether they are created by Allah (swt) as rocks and minerals, sources of fuel, soil, water resources and elements of the climate like heat and pressure and wind and rain in addition to natural plant and wild animals or man-made things from the corridors and ways and means of transport communication, farms, factories, dams and others (Bettina, 2012).

Therefore, according to this concept, there is a natural environment, which contains both living and non-living elements, and man has no relation to their existence and a constructed environment by man through his interaction with the environment of nature. The nature of the environment depends on the nature of the relationship between man and his environment (Bettina, 2012), The way in which societies organized their lives and which the natural environment was unable to serve human needs.

1.2 Environment in Quran

Voluntarily feeling the responsibility of securing the environment is another important dimension in social responsibility. Islam has provided clear guidelines for such issues. Wasting or contamination of water is strictly prohibited in Islam. In Quran, Allah has provided the Muslims a general rule for wasting. The Quran says "Indeed those who needlessly waste are brothers of the devils; and the devil is very ungrateful to his Lord (Saba:34). Since the Quran is an integrated book in its spiritual and material aspects, it refers to the environment, whether the environment in which the humans lived or other environment or to which the future is not certain. Allah referred to this by saying "To Him belongs what is in the heavens and what is on the earth and what is between them and what is under the soil" (Taha, 6) (Gada, 2014). Between the heavens and the earth, the natural environment, which includes sun, heat, wind, humidity, cloud and rain, is said to mean "underground," which means the components of the earth, be it geological components or ores. Minerals or natural resources that can be extracted and economically exploited or groundwater that can be extracted for agriculture and settlement

purposes. The previous verse limited the components and elements of the environment with complete accuracy and comprehensiveness, and then came many Quranic verses to explain and detail the sources of natural resources and their diversity and factors affecting them. With regard to water resources, Allah said: "Have those who disbelieved not considered that the heavens and the earth were a joined entity, and We separated them and made from water every living thing? Then will they not believe? (*Al-Anbiyaa'*: 30) (Gada, 2014; Hussain, et al., 2016).

This water wealth consists of water areas such as oceans, seas and freshwater areas such as rivers and lakes. Rainwater and groundwater can also be attached as a source of freshwater (Said et al., 2018). Allah emphasized the importance of water resources mentioned in Quran: "It is He who sends down rain from the sky: from it ye drink, and out of it (grows) the vegetation on which ye feed your cattle, with it He produces for you corn, olives, date-palms, grapes and every kind of fruit: verily in this is a sign for those who give thought" (Al Inam: 99).

The animal wealth and its benefits came in the Quran as saying: 'And cattle He has created for you (men): from them ye derive warmth, and numerous benefits, and of their (meat) ye eat. (5) And ye have a sense of pride and beauty in them as ye drive them home in the evening, and as ye lead them forth to pasture in the morning (6) And they carry your heavy loads to lands that ye could not (otherwise) reach except with souls distressed: for your Lord is indeed Most Kind, Most Merciful (7) And (He has created) horses, mules, and donkeys, for you to ride and use for show; and He has created (other) things of which ye have no knowledge.(8)' (Alnahl, 5-8) (Aburounia & Sexton, 2006; Gada, 2014).

There are also many references to climate elements such as wind, rain and some weather phenomena such as lightning, thunder and other elements of the environment. The *Hadith* shows that wastage of water is not acceptable in Islam but the content of *Hadith* and Quran mentioned above regarding wastage signifies that every kind of wastage is disliked and prohibited (*Haram*) in Islam. Therefore, Muslims are advised to secure and use the natural resources with proper care.

Regarding the contamination of environment, which is a very crucial issue now days, Islam provides general but clear instructions. It is mentioned in *Hadith*: "Jabir reported: The Messenger of Allah (May Peace Be Upon Him) forbade to urinate in stagnant water." Muslim, H. (875). Sahih Muslim. Translated by Siddiqui, A.H. Thus, the environment in the Quranic perception means the whole range of things that surround the human being, from the ground that leads him up to the sky and what is between them, these all are various factors and indicators as they deepen into the human psyche, which are controlling the instincts of evil, and even seeks to refine it (Moi et al., 2016). The environment in which man lived was balanced because it has the ability to absorb human activities because all things are created and estimated by Allah, who said: "Verily, all things have We created in proportion and measure. 'Indeed, all things We created with predestination" (Al-Qamar, 49) (Shakkour, et al., 2018).

But when man grew up and dealt with his environment in an unorganized way, it caused an imbalance in its natural components and the most recent so-called imbalance in its system, which is known as the "matrix of integrative relations within a particular environment unit and between its natural components inorganic (non-living) and organic components living through a precise and balanced system and through a self-controlled dynamic, that controls their movement and interaction, giving the system the ability to support life (Said et al., 2018). The Holy Quran in the balance of the environment indicated clear signs, Allah said: "And the earth We have spread out (like a carpet); set thereon mountains firm and immovable; and produced therein all kinds of things in due balance. 'And the earth - We have spread it and cast therein firmly set mountains and caused to grow therein [something] of every well-balanced thing" (Al-Hijir, 19). As well as the evidence mentioned above, which confirms that the environment in which we live in which the Earth and its atmosphere and what is in them and inside of the jungle and plant and animal, which form interrelated rings affect each other so that the disruption of the system of any creation adversely affects the rest and imbalances and thus upset the balance of the environment as a whole.

1.3 Relationship between environment and sustainable development:

Whatever the nature, direction, and purpose of development, and where it is found, it needs to become a reality of environmental resources. This means that the person who aspires to growth acts as a catalyst for those resources and thus creates a system of relations between the environment and development (Bettina, 2012). Sustainable development has three basic components: the economy, society and the environment. The environment is the general framework that affects and is affected by economic activities. The environment is also affected by the behavior of the members of society and affects their health conditions and activities (Shakkour, et al., 2018). Therefore, any successful program for sustainable development must harmonize these three elements and combine them all in a single action aimed at improving the quality of these elements together i.e. achieving economic growth, meeting the requirements of the members of the community, ensuring environmental safety, while preserving the time itself to the rights of future generations of natural resources and to enjoy a clean environment (Aburounia & Sexton, 2006; Said et al, 2018).

It follows from all this that development in general and economic and social development, in particular, is restricted by the natural resources provided by the environment. Thus, the relationship between environment and development is self-evident, but the problem lies in the direction that man draws for this relationship in order to realize its developmental aspirations (Shakkour, et al., 2018). The relationship between development and the environment goes in one direction, from the environment to the human, where the environment is the provider, and the human takes, cuts, exploits, transforms and causes imbalance, to the extent that the reverse is rarely observed (Azila, et al., 2016). Moreover, the environment, because of the prevailing system and interaction between its various components, is able to absorb the imbalance that a person does, unless this imbalance exceeds a certain limit. If this limit is exceeded and this is what human behavior is currently, development, in the long run, becomes a non-destructive one, which may have irreversible effects on the environment (Aburounia & Sexton, 2006).

It should be noted in this connection that primitive societies were easily self-sufficient, by relying only on natural factors outside the ecosystem and earth, namely the sun and the rain (Said et al., 2018). Such societies have now disappeared, and the entry of man into the age of industry has had a major impact on the environment that was once a natural environment and is now an updated environment (Hussain, et al, 2016). It exploits it for resources and for energy and housing and exposes its domestic and industrial waste, in other words, pollutes it. Human beings have been exerting great pressure on the environment, which has led to the emergence of environmental problems of different size and impact depending on the degrees of growth and development reached by nations (Bettina, 2012).

There is no doubt that most of these problems are the result of human mismanagement of the environment so that it no longer has a limited local character, but it has become an international concern. Thus, the problems of the environment have become of concern not only to limited States but also to human society as a whole, given their impact on life in all its forms (Shakkour et al., 2018). Above mentioned *Hadiths* clearly emphasized the securing of natural environment in Islam and it is a mandatory duty of every Muslim (including businessmen) to take care of their natural environment. Moreover, the Holy Prophet (PBUH) emphasized on planting which is a major source of environmental purification in this world. According to a *Hadith*: "The Prophet said: If the Hour is about to be established and one of you was holding a palm shoot, let him take advantage of even one second before the Hour is established to plant it." If countries have borders, the problems resulting from the human exploitation of the environment penetrate these boundaries and may spread throughout the globe in several ways (Said et al, 2018). Here, for example, the problems arising from the pollution of interstate rivers should be noted, since any damage they may have will affect on all or some of them. In addition to the atmosphere above all continents so that imbalances may spread beyond the scope of these limits (Bettina, 2012). Human beings, therefore, have made huge and rapid changes to ecosystems, breaking into cities and industries of all kinds, leading to the consumption of natural resources and the destruction of certain environmental systems (Said et al, 2018).

In short, the world today is living under the weight of huge environmental problems that are global in nature, especially the climate changes resulting from global warming, which in turn result from the accumulation of carbon dioxide in the atmosphere resulting from various human activities, both industrial and social. In addition, human development has become synonymous with unlimited consumption and growth, as immediate profit, especially selfishness, made humans forget that an important part of this growth is consumption at the expense of the environment. Environmental protection requires special controls for sustainable development programs so that these controls ensure that natural ecosystems do not deteriorate. These controls include the following:

1. Protecting environment elements (water, soil, plants, clean air, ...etc.)
2. Conservation of genetic resources of animal and plant life, and reduction of loss of biodiversity
3. To rationalize the continued use of natural resources (especially plant and animal resources) so that consumption is not greater than the capacity of these resources to reproduce.

Sustainable development requires that human beings take account of these controls, take into account the importance of conserving ecosystems, plan their consumption rates so as to maintain a balance between their needs and their capacity to sustain resources.

3. Corporate Social Responsibility (CSR) from a conventional and an Islamic perspectives

Al-Shafa'i defined CSR as the innate readiness on which Allah has made man fit to perform the care of those entrusted by Allah with regard to matters related to his life and his religion, and for this care he receives reward (Said et al, 2018).

3.1 CSR from conventional perspective

The increasing role of economic globalization during the 1990s led to the emergence of companies that played a role in reducing poverty and worked towards realizing the principle of the right to ownership as well as ensuring the safety of the environment. These also considered the financial part of society by looking for ways to raise positive gains, and used several terms including: corporate citizenship, corporate social responsibility, and corporate accountability (Jones, 2010; Said et al., 2018). The various definitions of social responsibility have been discussed in terms of the number of areas it has addressed. As a result, we will examine these views presented in the JACOBY model, as well as the (HAY-GRAY) model, and the public model presented by (WILLIAMS). Their social responsibility is not confined to the organization and not exclusively to the market, but extends to various parties and categories of society. This was clearly discussed by (JOHN K. GALBRAITH) and (RALPH NADER). If we want to link social responsibility with the concept of sustainable development, the World Bank explained that it is the commitment of economic actors to contribute to sustainable development by working with the local community to improve the standards of living in a way that serves both the economy and development (Hussain, et al., 2016). The developmental role of the private sector must be an internal initiative and a self-propelling force from within the decision-makers in the corporate (Moi et al., 2016). The American Management Association (AMA) defines it as a corporate management response to changing consumer expectations and public interest in society and continuing to make unique contributions to business activities aimed at creating economic wealth (Said et al., 2018). The World Business Council for Sustainable Development defined it as the continuing commitment of business to ethical conduct, to contribute to economic development, and to improve the quality of living conditions of the workforce, their families, the community and society as a whole (Azila, et al., 2016).

In order to be a good citizen, it must seek not only the financial interest of the shareholders but also the interests of all other stakeholders (consumers, employees, managers, the environment in which they operate, and the media and society at large). In order to be socially responsible, it means that it is beyond charitable donations to go beyond active participation in educational programs and commitment to environmental protection, as well as to corporate citizenship as a business strategy that defines principles of transparency and accountability (Said et

al, 2018). The Boston Center for Corporate Citizenship (BCCC) defines the values on which the company based its tasks and choices each day by executives, managers and employees to engage in the community (Jones, 2010).

In the exercise of its social responsibility, the company aims to increase its contribution to sustainable development and thus to protect the environment. To achieve this, the company should work on a set of principles, including: accountability, transparency, moral behavior, respect of stakeholders' interests, abiding laws, abiding international behavior conduct, respect human rights (Aburounia & Sexton, 2006; Said et al, 2018).

3.2 CSR from Islamic perspective

Islam provides a basis and guideline for living one's life. Within this, there is a very detailed concept of ethical and social behavior which allows us to deduce that the concept of social responsibility automatically has a role in Islam (Alasrag, 2016). Allah created the human being in the best form, created him to worship and commissioned him to be a successor (Khalifah) in this land. He defined this as: "Allah's empowerment to mankind in general and to some of them in particular by replacing them with ownership of land and money." Through which his responsibilities, and the commissioning indicates that each individual is responsible for what he does, because Muslim view the money as an agent by the real owner (Allah), and will be replaced by the successor after him, and then he has to do right by this disposition entrusted to him, it is an agent who must manage to the benefit of the whole nation. In this sense, businessmen must exercise corporate social responsibility, and companies are human institutions and they are part of the Islamic nation (Azila, et al., 2016). In the light of the sound doctrine and the pure unification of Allah, the relationship between man and his Lord, and the relationship of man to other people, and the relationship of man with the environment and the environment, the relationship of the Muslim with Allah is dominated by love and obedience, and his desire to get his satisfaction and avoid anger and indignation and every Muslim to abide by Islamic law finally seek the blessing in paradise (Aljannah) (Musaji, 2012; Said et al, 2018). The relationship between Muslims and others should be based on Islamic moral values, such as trust, honesty, firmness, justice, respect for law, compassion and tolerance (Daud, et al., 2015; Gada, 2014). Every Muslim should be socially conscious, provide those who are under his responsibility with no extravagance, and corporate should respect the legitimate right of all parties involved with them, such as shareholders, employees and suppliers, as well as the environment (Moi et al., 2016). Based on all the above, Islam determine three important parties that a Muslim should consider when conducting any action: himself, his society, and his relationship to the legal system (Shakkour, et al., 2018). Islam which gives consideration for businesses and their push towards Corporate Social Responsibility. It considers the belief system of Islam and how this belief has a significant underpinning of social behavior. (Elasrag ,2016).

Environment protection from conventional and Islamic perspectives

Islam is the seal of Allah's message to human beings. The rules and controls of human behavior and environment ensure that life continues as Allah's will. Allah does not love corruption at all, and corruption in its environmental sense, disorder, sabotage and inconsistency, can be the result of pollution, the excessive and irrational exploitation of resources, and the invasion of the natural world (Daud, et al., 2015; Moi et al., 2016). In other words, corruption results from the changes that humans make without considering the system of interdependence that guarantees life within the environment. Reform can be linked to the concept of self-regulation, which ensures continuity of balance within ecosystems (Shakkour, et al., 2018). This means that Allah has provided the environment with all the conditions that enable it to repair itself whenever changes are made to it, but within certain limits. Therefore, he recommends that humans not to corrupt the earth, especially that spreading of corruption is much easier than carrying out reform (Musaji, 2012; Said et al., 2018).

The fundamentals of Islam such as *aqidah*, (belief and faith) *ibadah* (worship) and *akhlaq* (morality and ethics) are not subject to change. Because of the human egoistic view of the environment, the nature of the universe, and

the separation of itself from the environment and his ambition to control it, he has caused major environmental problems that have affected all oceans, continents, valleys and high seas (Musaji, 2012; Gada, 2014). As a result, laws and legislation have been enacted to protect this environment. The following parts discuss how environment is protected by both conventional law systems, and Islamic laws.

With the many problems that have afflicted the environment since the industrial revolution, and with the steady increase in the size of these problems, came up the so-called green ideas, which advocate the protection of the environment in order to preserve the planet and its neighborhoods, and prevent the deterioration of the quality of water, air, and soil (Jones, 2010; Bettina, 2012, Daud, et al, 2015). Conservation of the environment has become a value of the values of contemporary civilization adopted by politicians in their electoral programs, planners in their development strategies, and media in their cultural calls. Green ideas have spread in many countries, such as those advocating nature conservation, conservation of trees, non-deforestation, conservation of biodiversity and protection of the ozone layer...etc. (Hussain, et al., 2016).

As a result of the spread of environmental corruption and the exacerbation of environmental problems (pollution, major disturbance in ecosystems, global warming, desertification and many endangered species), panic has left many people in dire straits and a dangerous slope in modern civilization if environmental issues continue to be unsolved (Jones, 2010). Many international conferences went on discussing the importance of safekeeping the environment through issuing global initiatives and codes of conduct when dealing with environmental issues, including: Stockholm conference (1974), Rio de Janeiro conference (1992), Bonn Conference (2001), World Summit in Johannesburg (2002), and Abu Dhabi conference (2005)...etc. (Said et, al, 2018) The voices of advocacy for green values and a re-examination of the human relationship to the environment rose, and many NGO's and non-governmental organizations advocating for the preservation of the environment were active (Musaji, 2012). In the past two decades, the environmental tide has reached a great extent. Green policy literature has captured new insights that place humans on an equal footing with all other living organisms (Bettina, 2012).

All laws agreed on the prohibition of corruption in the land, and the word of corruption in general includes all that is true to this great meaning such as cutting harmless trees or killing birds in vain and other types of corruption, Allah said 'So fulfill the measure and weight and do not deprive people of their due and do not cause corruption upon the earth after its reformation (Azila, et al, 2016) and says "And to the people of Madyan We sent their brother Shu'ayb. He said, "O my people, worship Allah; you have no deity other than Him. There has come to you clear evidence from your Lord. So fulfill the measure and weight and do not deprive people of their due and cause not corruption upon the earth after its reformation. That is better for you, if you should be believers' (Al-A'raf, 85). Islam denies all causes of corruption, including polluting the environment, protecting it and protecting the human right from the damage caused by the elements of the environment on which he lives (Shakkour, et al., 2018, Hussain, et al., 2016). Such damage is prohibited by Islam, including the damage to human life and other objects that the Shari'ah intended to protect; because this type of corruption is a genocide of the human race or of some living things, 'whoever kills a soul unless for a soul or for corruption [done] in the land - it is as if he had slain mankind entirely. And whoever saves one - it is as if he had saved mankind entirely 'Because of that, We decreed upon the Children of Israel that whoever kills a soul unless for a soul or for corruption [done] in the land - it is as if he had slain mankind entirely. And whoever saves one - it is as if he had saved mankind entirely. And our messengers had certainly come to them with clear proofs. Then indeed many of them, [even] after that, throughout the land, were transgressors.'" (Al-Ma'idah: 32) (Daud, et al., 2015).

Islam emphasized man because he is corrupting his environment by exploiting his environment for irrational exploitation. Allah mentioned this subject by saying "Corruption has appeared throughout the land and sea by [reason of] what the hands of people have earned so He may let them taste part of [the consequence of] what they have done that perhaps they will return [to righteousness.] (Ar-Rum, 41) (Gada, 2014). Despite the difference between the jurists in the interpretation of the word (corruption), it includes all the material and moral meanings that result from the behavior of the human subversive to himself and his environment (Moi et al.,

2016). The word land came before sea as the fact that human activity began on land, especially the Arabs in the middle of the Arabian Island, and then spread corruption to the sea (Daud, et al., 2015).

The connection of the Arabs with the desert is greater than their connection to the sea, they feared the sea and then corruption came, which is done or collected by the hands of people as a result of the tremendous development such as factories, laboratories, power plants and other means of life development until this development is the result of Irrational exploitation of environmental resources and pollution (Azila, et al., 2016). Allah explained this by stating, "And when he goes away, he strives throughout the land to cause corruption therein and destroy crops and animals. And Allah does not like corruption" (Al-Baqarah, 205) (Hussain, et al., 2016).

The Holy Quran has established a general principle whereby a person must avoid the dangers that he may be exposed to this principle is manifested in Allah saying "And spend in the way of Allah and do not throw [yourselves] with your own hands into destruction by refraining. And do good; indeed, Allah loves the doers of good (Al-Baqarah, 195) (Azila, et al., 2016). This applies exactly to what we are. If we want to protect ourselves from the dangers that prey on man if he is to pollute the water that is the basis of his life, he must follow the teachings of Islam and its guidance, and the safety of the environment is due to human action (Daud, et al., 2015). That what leads to pollution is not a coincidence or the birth of nature, but the product of human action (Moi et al., 2016).

Islam calls for reclaiming the environment and preserving it for what can be reclaimed from it and its use, such as agriculture and livestock, which the Prophet (PBUH) urged upon it to the last moment of life (Musaji, 2012). Our environment, which Allah has rewarded us, must be protected and preserved to fulfill its role as Allah has desired. He warned that anyone who harms or corrupts it will suffer severe punishment, he said ' And do not cause corruption upon the earth after its reformation' (*Al-A'raf*, 56) (Gada, 2014). The individual's responsibility for the community in Islamic societies and conversely, the community's responsibility for the individual are of primary magnitude, constituting a trust of life and the highest of its responsibilities (Hussein Elasrag, 2015).

Muslim scholars have devised general jurisprudential rules from the Holy Quran and the Sunnah, which are a source of pride for Muslims, as they preceded and surpassed contemporary environmental legislation (Daud, et al., 2015). We must seek to activate them in the field of payment of damage in all its forms and colors, including damage to the environment caused by human behavior. We must also revitalize and embrace them to resolve the environmental conflicts currently facing humankind, at the international, regional or individual levels (Gada, 2014; Azila et al., 2016).

Conclusion, recommendations and implication

From the above discussion, it is apparent that Islam was the first religion in establishing rules and values for achieving sustainable development, enhancing social responsibility and protecting the environment, and emphasizing the importance of the environment and working to preserve and maintain its balance. Islam worked to protect the creatures that live on the earth and do charity to it, including the protection of man from the evils of himself and the injustice of his brother human, with the benefit of the land's resources and capabilities in accordance with special controls without excessive use. This was not limited to determining the methods of reward for environmentalists and punishment for the abusers, but rather to make the ethics of dealing with the environment a benign behavior that the Muslim must adhere to and observe in the performance of his Lord.

People are agents not owners of the environment and its resources. Therefore, they cannot act on it away from Allah's control. People are the guardians of environmental resources and not owners. They are responsible for management and investment of the environment in which they live. Environment need to be maintained and preserved from any destruction or damage to humans or other creatures. The environment with its natural resources is not considered to be the exclusive property of a certain generation to act as if it's their property and permanent inheritance. No generation can claim to be the holder of this right. To make the concept of Islamic

CSR more understandable, there is a need for continuous trainings so that people better recognize the importance of CSR in Islam. The subject of Zakat as a major pillar in Islam is confused with corporate social responsibility. Some businessmen think that Zakat is the same as CSR. Therefore, a comparative study is needed in this regard.

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