



ISLAMIC PUBLIC RELATIONS THROUGH CSR: PHILANTHROPIC PRACTICES AND ICSR FRAMEWORK IN ISLAMIC BANKS OF BANGLADESH

Md. Shahidul Haque

University of Chittagong, Bangladesh
shahidjr@yahoo.com

Jamilah Ahmad

Universiti Sains Malaysia
jahmad@usm.my

Submitted: November 16, 2025

Accepted: December 08, 2025

Published: December 10, 2025

Abstract: *Corporate Social Responsibility (CSR) of Islamic banks has a significant impact on developing customer awareness and promoting Islamic banking products and services. Islamic banks of Bangladesh are highly motivated to practice Islamic CSR as Islam encourages to ensure welfare for everyone. This study got special attention on Philanthropic CSR. Two main objectives guided the study: to analyse the Philanthropic CSR activities of Islamic banks of Bangladesh, and to propose a framework of ICSR in the Islamic banking industry. A qualitative in-depth interview was conducted with sixteen informants, including eight Heads of public relations and eight members of the Shariah secretariat of eight full-fledged Islamic banks of Bangladesh. The informants were selected using the purposive sampling. The data were collected using a semi-structured interview questionnaire. Following the six stages of thematic analysis, the researchers analyzed the data. The results show that these banks emphasize ICSR activities, particularly, philanthropic CSR by Islamic, humanitarian, educational, and Ummah building services to develop and maintain a strong relationship with their internal and external publics. The study proposes a framework for ICSR. The application of the proposed ICSR framework can contribute to CSR and Islamic banking academia, industry, and Muslim Ummah.*

Keywords: *Corporate Social Responsibility; Islamic Corporate Social Responsibility; Philanthropic Responsibility; ICSR Framework*

Abstrak: Tanggung Jawab Sosial Perusahaan (CSR) pada bank syariah memiliki dampak yang signifikan dalam meningkatkan kesadaran nasabah serta mempromosikan produk dan layanan perbankan syariah. Bank-bank syariah di Bangladesh sangat terdorong untuk menerapkan CSR Islami karena ajaran Islam menganjurkan terciptanya kesejahteraan bagi semua pihak. Penelitian ini memberikan perhatian khusus pada tanggung jawab sosial filantropis. Dua tujuan utama memandu penelitian ini: menganalisis kegiatan CSR filantropis pada bank-bank syariah di Bangladesh, dan mengusulkan sebuah kerangka kerja ICSR untuk industri perbankan syariah. Penelitian kualitatif dengan wawancara mendalam dilakukan terhadap enam belas informan, yang terdiri dari delapan Kepala hubungan masyarakat dan delapan anggota sekretariat Syariah dari delapan bank syariah penuh di Bangladesh. Para informan dipilih dengan menggunakan teknik purposive sampling. Data dikumpulkan melalui pedoman wawancara semi-terstruktur. Mengikuti enam tahap analisis tematik, para peneliti menganalisis data yang diperoleh. Hasil penelitian menunjukkan bahwa bank-bank tersebut menekankan kegiatan ICSR, khususnya CSR filantropis melalui layanan keagamaan, kemanusiaan, pendidikan, dan pembinaan umat untuk mengembangkan serta mempertahankan hubungan yang kuat dengan publik internal dan eksternal mereka. Penelitian ini mengusulkan sebuah kerangka kerja ICSR. Penerapan kerangka

kerja ICSR yang diusulkan dapat memberikan kontribusi bagi akademisi CSR dan perbankan syariah, industri, serta umat Muslim.

Kata kunci: Tanggung Jawab Sosial Perusahaan; Tanggung Jawab Sosial Perusahaan Islami; Tanggung Jawab Filantropis; Kerangka Kerja ICSR

INTRODUCTION

Corporate Social Responsibility (CSR) is an important tool of success in any organizations. It creates a very good image and improves their reputation.^{1, 2} Organizations can grow if they perform social responsibility activities along with their regular services.³ Islamic Corporate Social Responsibility (ICSR) is based on the teachings of the Quran and Sunnah and it is conceptually linked with Maqasid Shariah.^{4, 5, 6, 7} The concept of Islamic CSR came from God-consciousness, oneness of God, unity, equilibrium, free will, responsibility, performing duties as Allah's representative, the principle of vicegerency, divine accountability, and enjoining good and forbidding evil. In Islam, CSR means that, in addition to believing in and worshipping Allah, everyone is accountable for doing good to everyone in the world to earn divine success in this life and the life beyond death and avoid punishment.⁸ In Islamic banks, Corporate Social Responsibility programs are in high demand. Islamic banks can use CSR as a tactical tool to improve their credibility and profile. It can also assist them in increasing their earnings.^{9, 10, 11}

¹ Arsad, Syahiza, Roshima Said, Haslinda Yusoff, and Rahayati Ahmad. "Islamic Corporate Social Responsibility Disclosure Index: The Application of Maqasid Shari'ah and Maslahah." *International Journal of Academic Research in Business and Social Sciences* 12, no. 7 (2022): 1038–58.

² Dasmadi, Syamsul Hadi, Yang Junchu, Nabila Wahyuningtyas, and Ratna Sesotya Wedadjati. "Maqāṣid Shariah and Organizational Performance: A Systematic Literature Review." *Global Review of Islamic Economics and Business (GRIEB)* 12, no. 3 (2024).

³ Salimudin, M., and D. Jubaedah. "Islamic Corporate Social Responsibility (ICSR): Kerangka Konseptual dan Pelaporan Berdasarkan Maqāṣid Syariah." *Jurnal Ilmiah Ekonomi Islam* 10, no. 3 (2024): 2448–58.

⁴ Gani, Noor Raihan, Sharifah Ahmad, and Ahmad Faizal Jusoh. "Relevance of Maqasid al-Shari'ah in Corporate Social Responsibility." *International Journal of Academic Research in Business and Social Sciences* 9, no. 11 (2019): 1599–1609.

⁵ Khakim, Usmanul, Hamid Fahmy Zarkasyi, Fuad Mas'ud, and Muhammad Faqih Nidzom. "Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating Maqāṣid Shari'ah and Iḥsān." *Journal of Islamic Thought and Civilization* 14, no. 2 (2024): 263–85.

⁶ Ramli, Nur Ainna, Fauzias Mat Nor, Muhammad Ridhwan Ab. Aziz, Syahidawati Shahwan, Ainulashikin Marzuki, Mohamad Yazis Ali Basah, and Hisham Sabri. "Application of Maqāṣid al-Shariah in Responsible Investment (MSRI) and Practices towards ESG." *Journal of Infrastructure, Policy and Development* 8, no. 16 (2024): 5864.

⁷ Zuhroh, A. A. "Measuring Maqāṣid Sharia for Corporate Social Responsibility (The Analysis on Bank Indonesia Scholarship Program)." *Jurnal Ilmiah Ekonomi Islam* 11, no. 3 (2025).

⁸ Noor, Fatimah, Rashidah Mohd Sofian, and Rusnah Muhamad. "Corporate Social Responsibility (CSR) and Islamic Banks: A Synthesis of Literature Review." In *International Conference on Accounting Studies (ICAS)*. Langkawi, Kedah: ISSAD, Universiti Utara Malaysia, 2016.

⁹ Akmal, Denara. "Islamic Corporate Social Responsibility Disclosure, Profitability, and Visibility of Sharia Commercial Banks in Indonesia." *West Science Accounting and Finance* 1, no. 3 (2023).

¹⁰ Islam, Md. Shajedul. "Dimensions of CSR Initiatives in Bangladesh: Evidence from Islamic Shariah-Based Banks." *BAIUST Academic Journal* 5, no. 1 (2024): 1–18.

¹¹ Lubis, Siti Nurhalizah, Saparuddin Siregar, and Nurlaila. "The Effect of Implementation of Shariah Compliance and Islamic Corporate Social Responsibility (ICSR) on Financial Performance with Earning

They must publish reports of CSR operations carried out in an Islamic manner.¹² Among all other types, philanthropic CSR is the most common CSR in Islam, and many organizations in Muslim countries take part in philanthropic CSR.¹³ This study tries to understand how Islamic banks of Bangladesh perform CSR activities following the Stakeholder Theory and five components of Maqasid Sharaih, particularly, protection of religion, self, and property. Despite of theoretical perspective, it also focuses on the practical experiences from the Islamic banks of Bangladesh and proposes an ICSR framework.

LITERATURE REVIEW

Corporate Social Responsibility (CSR) of Islamic banks brings a meaningful result in growing customer awareness and spreading their products and services.¹⁴ Bhuiyan et al studied "Corporate social responsibility (CSR) practices in Islamic banks of Bangladesh."¹⁵ The findings indicated that respondents strongly agreed with all of the activities. They are delighted with the ongoing CSR efforts of Islamic banks, implying that beneficiaries have good attitudes about CSR activities. Over the last few decades, the Islamic banking system has evolved and thrived, and its CSR operations have played a vital role in the country's development.

Ali and Rahman studied "Corporate Social Responsibility Disclosure: A Comparative Study Between Islamic Banks and Conventional Banks in Bangladesh."¹⁶ They discovered that the banks studied participated in CSR activities mainly in education, health, disaster relief, environment, social welfare, sports and culture. Al Mubarak et al studied "Impact of corporate social responsibility on bank' s corporate image."¹⁷ According to the findings of this study, customers consider CSR efforts to be an important factor when engaging with banks. When banks participate in such activities, their corporate image improves. The favourable and statistically significant links have been discovered between CSR activities and corporate image. Muflih found

Quality as an Intervening Variable." *AMAR (Amkop Management Accounting Review)* 5, no. 2 (2025): 1002–14.

¹² Modak, Tonmoy. "Islamic Banks Account for Half of Bangladesh's CSR Spending in July–December 2023." *The Business Standard*, May 1, 2023.

¹³ Turker, Duygu. "Islamic Roots of Corporate Social Responsibility." In *Cultural Roots of Sustainable Management*, edited by Andreas Habisch and René Schmidpeter, 133–44. Germany: Springer, 2016.

¹⁴ Muhammad, Ali M., Mohd. Bahar Basha, and Ghaleb Alhafidh. "UAE Islamic Banking Promotional Strategies: An Empirical Review." *Journal of Islamic Marketing* 11, no. 2 (2019): 414–31.

¹⁵ Bhuiyan, Abu Hanifa, Akm Darda, and Borhan Hossain. "Corporate Social Responsibility (CSR) Practices in Islamic Banks of Bangladesh." *Social Responsibility Journal* (2021).

¹⁶ Ali, Ehsan, and S. M. Mamunur Rahman. "Corporate Social Responsibility Disclosure: A Comparative Study between Islamic Banks and Conventional Banks in Bangladesh." *International Business and Management* 10, no. 1 (2015): 9–17.

¹⁷ Al Mubarak, Zahraa, Abdel Basset Hamed, and Mustafa Al Mubarak. "Impact of Corporate Social Responsibility on Banks' Corporate Image." *Social Responsibility Journal* 15, no. 5 (2019): 710–22.

that CSR strengthens trust and reputation, which ultimately lead to customer loyalty toward Islamic banks.¹⁸

Islamic Bank Bangladesh Limited is making a major contribution to Bangladesh society through its CSR operations and efficiently addresses Bangladesh's social, environmental, and economic concerns. According to Islam, between 2018 and 2023, Islamic Shariah-based banks, including IBBL, spent a total of BDT 21,855.69 million on CSR initiatives, indicating the industry's growing dedication to social welfare. In a similar vein, full-fledged Islamic banks' CSR spending more than quadrupled between mid-2018 and late 2022,¹⁹ according to Haque and Haque, demonstrating significant rising trends in socially conscious investment.²⁰ Hossain et al studied "Corporate Social Responsibility in Healthcare: A case of Islamic Banks (IBs) in Bangladesh."²¹ This study found that Islamic banks in Bangladesh have undertaken a number of CSR programs and have made considerable contributions to healthcare.

Reading through these studies and other related literature, the researcher found that only a few empirical researches has been carried out on corporate social responsibility from an Islamic perspective, particularly in the Islamic banking industry of Bangladesh. There is room for more research on Corporate Social Responsibility (CSR) in Islamic banks of Bangladesh. The researcher tries to fill this gap considering its significant contributions to academia, and the Islamic banking industry.

The main objective of this research is to examine the state of practices of Philanthropic Corporate Social Responsibility in Islamic banks of Bangladesh from the Islamic perspective. The study addresses the following research questions:

- RQ 1:** How do the Islamic banks of Bangladesh run the Islamic Corporate Social Responsibility (ICSR) activities?
- RQ 2:** What is the suggested framework of Islamic Corporate Social Responsibility (ICSR) in the Islamic banking industry of Bangladesh?

¹⁸ Muflih, Muhammad. "The Link Between Corporate Social Responsibility and Customer Loyalty: Empirical Evidence from the Islamic Banking Industry." *Journal of Retailing and Consumer Services* 61 (2021): 1–8.

¹⁹ Islam, Muhammad. "Islamic Shariah-Based Banks Spent Tk 21,855.69m in CSR in Six Years." *The Business Standard*, February 2024.

²⁰ Haque, A. Tajwar, and Wahab Haque. "CSR Expenditure of Islamic Banks Increased by More Than Four Times during 2018 to 2022." *Daily Sun*, January 2025.

²¹ Hossain, Mohammad Shahadat, Syaiful Baharee Yahya, Sharifur Rahman, Fakhru Alam Sobhani, and R. Rahman. "Corporate Social Responsibility in Healthcare: A Case of Islamic Banks (IBs) in Bangladesh." *Bangladesh Journal of Medical Science* 18, no. 3 (2019): 567–73.

METHOD

This study used qualitative methodology adapting in-depth interviews with sixteen informants, including eight heads of public relations/corporate communications and eight members of Shariah secretariats of eight full-fledged Islamic banks of Bangladesh to understand their corporate social responsibility well. In Bangladesh, there is a total of 59 banks. The population of this study includes 25 banks in Bangladesh, comprising 10 full-fledged Islamic banks, 9 conventional banks with Islamic banking branches, and 8 conventional banks with Islamic banking windows, due to the research being limited to only those banks that have Islamic banking. The heads of the public relations department and the Shariah secretariat of Bangladesh's 8 full-fledged Islamic banks were interviewed since they oversee all aspects of Islamic banking and have greater expertise than banks with Islamic banking branches and windows. The researcher did not interview anyone from 2 full-fledged Islamic banks because they are very new and lack experience in public relations in the Islamic banking industry.

The informants were selected using the purposive sampling method to gather relevant and rich data. The researchers obtained the respondents' contact information from a variety of sources, including websites, the diaries of Islamic banks in Bangladesh, and personal contact with personnel known to the researchers. The majority of respondents were reached using mobile phone calls. Emails were used to reach some of them. When the researchers were unable to contact the respondents through phone or email, they met them at their offices. Prior to the actual interview, the researchers described the topic and the significance of the respondents' feedback. The duration of the interview was between 30 minutes to 1 hour and a half.

The data were collected using a semi-structured interview questionnaire that included the following:

1. Would you please tell us about your bank's corporate social responsibility (CSR) activities based on philanthropic responsibility?
2. What benefits are your bank's internal and external publics getting by the practice of philanthropic responsibility in Islamic perspective?
3. How can the philanthropic responsibility activities of your bank contribute to building the Islamic Ummah?

Following the six stages of thematic analysis (familiarization, coding, generating themes, reviewing themes, defining/naming themes, writing up), the researchers analyzed the in-depth data collected from the long-experienced Heads of public relations and members of Shariah secretariats. They examined the data many times after completing the six steps of thematic analysis. They did not use any softwares. They read from his handwritten notes. They listened to the records numerous times while transcribing and reading while translating from Bengali to English. They went over the information multiple times and took it all in. They contacted the

respondents for clarification when there was any uncertainty, and they became familiar with the dataset's contents. They put different codes and short tags to identify important points mentioned by the respondents and recognize notable data structures to have appropriate answers to the research questions. They printed the transcripts, highlighted key points, and scribbled them beside the transcripts. Initially, they separated the public relations and Shariah codes. Later, they compiled all of the codes into a word document. They went over the codes numerous times, categorizing them into distinct groups that followed the same patterns to find the likely themes. They went through the original ideas repeatedly, identifying the most relevant final themes to have adequate responses to the study questions. After choosing the most appropriate themes, the researchers gave each one a unique name and a detailed explanation. They addressed all pertinent and significant issues brought by the respondents. Finally, they prepared the report based on the final themes. They compared data from Bangladeshi Islamic banks' public relations and Shariah departments.

RESULTS AND DISCUSSION

Analysis of the Islamic Corporate Social Responsibility activities of Islamic banks of Bangladesh

Compared to PR officers, Shariah secretariat informants emphasized the religious aspects more overtly. PR professionals frequently employed communication frames aimed at various audiences. This suggests that charitable CSR messaging is adapted to a variety of audiences whose expectations influence Islamic banks' narrative decisions. It demonstrates that different Islamic banks have different ICSR tactics. However, there appears to be some social desirability bias because no participant publicly discussed unfavorable outcomes, criticism, or internal tensions. Participants' candor regarding limitations may have been impacted by the delicate nature of talking about institutional flaws and the hierarchical structure of Bangladesh's banking industry.

Islamic banks of Bangladesh are highly motivated to practice the Islamic Philanthropic Corporate Social Responsibility activities as Islam encourages ensuring welfare for everyone. Islamic CSR is part and parcel of Islamic public relations. Although all the four responsibilities (economic, legal, environmental and philanthropic) are relevant to Islam, the informants mainly mentioned the CSR activities related to philanthropic responsibilities. The researchers divided these responsibilities into four categories: Islamic services, humanitarian services, educational services, and special services for building Islamic *Ummah* (nation).

Philanthropic Responsibility by Islamic Services

Islamic banks run many Corporate Social Responsibility activities that are related to Islamic religious services like Zakat services, Solat services, Hajj services, Ramadhan services, Quran services, Dawah services, and other Islamic services.

PRI 6:
Head, Public Relations,
Union Bank Limited

“Comparatively, the importance is given to the religious institutions by Islamic banks’ public relations. When we donate somewhere, we prefer mosques, madrasah, orphanages etc. The Islamic banks are more interested in religious matters, and it helps religious institutions with great importance.”

Table 1 Philanthropic Responsibility by Islamic Services

Theme	Categories	Codes
Philanthropic Responsibility by Islamic Services	Zakat Services	Run Zakat Foundation Distribute Zakat Centrally Inspire to do Sadaqah
	Solat Services	Publishing Prayer Time in Daily Newspapers Donating to Mosques
	Hajj Services	Providing Services to Pilgrims Opening Hajj Booths for Pilgrims Presenting Symbolic Ka’ba to Hajj Agencies Presenting Gifts (umbrella, sim cards) to Pilgrims
	Ramadhan Services	Distributing Iftar Items Arranging Iftar Mahfil/Party Publishing Sahri-Iftar Time Table in Dailies Discussion During Iftar and Sahri on TVs
	Quran Services	Supporting Quranic Education Distributing Quran Copies Contribution to Quran Recitation and Memorization Programmes
	Dawah Services	Free Medical Service in Tabligi Ijtima Sponsoring Islamic Programs in Media Spreading Messages of Islam
	Other Islamic Services	Charity for Hereafter Supporting Islamic Discussion Programs Supporting Islamic Causes by Advertisements Encouraging Non-Muslims to join Interest-free Banking Waqf Drive for Charitable Works

Zakat Services

Among many Islamic Corporate Social Responsibility activities, Zakat services are the most important. Islamic banks of Bangladesh run *Zakat* Foundation, distribute *Zakat* centrally, and inspire to do Sadaqah. Although public relations practitioners do not directly run these services, they support performing these services. These services play a vital role as a tool of public relations.



SSI 3:
Member, Shariah Secretariat,
First Security Islami Bank

"We have Zakat Foundation. Muslims easily connect with us by giving Zakat money in this fund. Our Zakat Foundation properly uses this money."

PRI 4:
Head, Corporate Affairs and Branding
Division and
Head, Marketing and Development Division,
Export Import Bank of Bangladesh Limited

"At the time of the Caliphs (Islamic leader), the Baitulmal or treasury was Government-based. Zakat money was distributed to the people from it. We also pay our Zakat money to the people centrally via bank. We pay the Zakat money centrally in assigned places."

Solat Services

Islamic banks of Bangladesh run some *Solat* services as a part of philanthropic responsibility by Islamic services. They arrange *Solat* with *Jamaah* in offices, publish prayer time in daily newspapers, and donate to mosques. The informants mentioned that they modernize the facilities of the mosques in Bangladesh and support mosque-based Quranic education.

SSI 3:
Member, Shariah Secretariat,
First Security Islami Bank

"Islamic banks have the facilities to perform prayers in Jamaah, attend Islamic study circles, and enjoy other Islamic services."

Hajj Services

Public relations practitioners of Islamic banks of Bangladesh provide different Hajj services to the pilgrims and Hajj agencies. The informants from public relations departments and the Shariah secretariat mentioned the services they provide to pilgrims. They open Hajj booths for pilgrims, present symbolic Ka'ba to Hajj agencies, and present gifts (umbrella, sim cards) to pilgrims.

SSI 7:
Member, Shariah Secretariat,
Shahjalal Islami Bank Limited

"We provide the Hajj goers with various facilities. It is important in two ways. One is we are supporting and showing respect to the guests of the Almighty. Another one is we are improving our relationship with them. We have provided almost 25 thousand Hajj goers with guides, umbrellas and bags. Then we have provided them with Hajj booths, where they are provided with multiple types of facilities."

The Head of Corporate Affairs, and Branding Division and also the Head of Marketing and Development Division, Export Import Bank of Bangladesh Limited (PRI 4) stated that their bank opens Hajj booths during Hajj season and provides necessary services to the pilgrims. They are given gifts like umbrellas and Hajj guides. The Head of Public Relations, Shahjalal Islami Bank Limited (PRI 7) said that their bank presented the symbolic "Kaba" to different Hajj agencies, and

they highly appreciated this initiative. Social Islamic Bank Limited also runs various programs during Hajj time (Head of Public Relations, Social Islami Bank Limited: PRI 8).

SSI 3:
Member, Shariah Secretariat,
First Security Islami Bank

"We gave umbrellas to Hajis. Naturally, they become happy. Once, we gave mobile sims of Saudi Arabia to them. In every sim, there were 15-20 Riyals. Sometimes it is difficult for Hajis to buy sim cards, to communicate with their relatives. So, it is very helpful for them. We took such kind steps to attract the Muslim customers."

Ramadhan Services

Islamic banks of Bangladesh run some Ramadhan services supported by public relations departments and Shariah secretariats. According to the informants, they distribute Iftar items, arrange Iftar Mahfil, publish Sahri-Iftar timetable in dailies, arrange and/or sponsor discussion programmes during Iftar and Sahri on television channels.

The Head of Corporate Affairs, and Branding Division and also the Head of Marketing and Development Division, Export Import Bank of Bangladesh Limited (PRI 4) mentioned that Export Import Bank of Bangladesh also publishes the Sahri and Iftar time in some newspapers, including The Daily Janakantha, The Daily Kaler Kantha, The Daily Jugantor etc. It sponsors Sahri, Iftar and other Islamic programmes in Jamuna Television, Shomoy TV and Desh TV. As stated by the Head of Public Relations, Social Islami Bank Limited (PRI 8), Social Islami Bank Limited arranges iftar parties in the holy month of Ramadhan. It gives out 500-600 packets of iftar food to the homeless.

SSI 8:
Member, Shariah Secretariat,
Social Islami Bank Limited

"We provide iftar packets for pedestrians who are unable to reach home from the office because of traffic during Ramadan. We have taken this initiative since 2018. We have distributed 20,000 packets in Dhaka and Chittagong during Ramadhan. We decorated the food truck with Islamic writings and artworks so that people can understand that it is the job of Islamic banks. Through this campaign, many new customers joined us."

Islamic banks of Bangladesh run some Quran services as philanthropic responsibility. They support Quranic education, distribute Quran copies, and contribute to Quran recitation and memorization programmes like PHP Quraner Alo.

Public relations practitioners of Islamic banks of Bangladesh run some dawah services. The informants mentioned that they provide free medical services in *Tablighi Ijtima*, (annual gathering of Tabligh Jamaat who dedicate them for dawah), sponsor Islamic programmes in media, and spread messages of Islam using different platforms. For example, First Security Islamic Bank sponsors different Islamic programmes on television channels (Second in charge, Public Affairs and Brand Communication, First Security Islami Bank: PRI 3). Shajalal Islami Bank

runs the act of Dawah in various district branches through Iftar party (Member, Shariah Secretariat, Shahjalal Islami Bank Limited: SSI 7).

SSI 1:
Member, Shariah Secretariat,
Islami Bank Bangladesh Limited

“During the holy Ramadan, Iftar Mahfil is organized in every branch. We printed 50 thousand leaflets and distributed them to those who joined the Iftar. In the leaflets, we write about the importance of Siam, Taqwa, and Sadaqah. We invite people, Islamic scholars, local Ulama and customers to join together.”

Other Islamic Services

Islamic banks of Bangladesh run some other Islamic services. Based on the information shared by the informants, they run a charity for their benefits in hereafter, support Islamic discussion programmes, support Islamic causes by advertisements, encourage non-Muslims to join interest-free banking, and lead *Waqf* drive for charitable works.

SSI 3:
Member, Shariah Secretariat,
First Security Islami Bank

“We promote Islam by printing Islamic stickers, banners, logos etc. Muslim people are easily attracted, and they think that our bank is really Islamic. We maintain Islamic rules.”

Philanthropic Responsibility by Humanitarian services

There are many Islamic corporate social responsibility activities that can be termed as philanthropic responsibility by humanitarian services. These services can be grouped into three basic categories like basic services, staff services, and emergency services.

Table 2 Philanthropic Responsibility by Humanitarian Services

Theme	Categories	Codes		
Philanthropic Responsibility by Humanitarian Services	Basic Services	Running humanitarian activities		
		Promoting programmes of common good		
		Helping the needy in the best possible way		
		Welfare/being merciful to all on earth		
		Contributing to the society		
		Solving problems of others		
		Showing sympathy		
		Feeding the poor		
		Providing support to the needy for building houses		
		Planting		
		Establishing tube wells		
		Staff Services	Staff Services	Staff welfare
				Providing bonuses to irregular staff like cleaners
Hearing their problems				
Solving their problems				
Emergency Services	Emergency Services	Helping the victims during emergency situations and natural disasters		
		Relief to flood-affected people		
		Distributing winter clothes, blankets etc.		

Basic Services

Islamic banks of Bangladesh provide basic humanitarian services with the support of public relations departments and the Shariah secretariat. The informants mentioned that they run many humanitarian activities, promote programmes of the common good, help the needy people in the best possible way, try to be merciful to all on earth, contribute to society, solve problems of others, show sympathy, feed the poor, provide support to poor people by building houses, planting, and establishing tube wells (Second in charge, Public Affairs and Brand Communication, First Security Islami Bank: PRI 3; Head, Public Relations, Union Bank Limited :PRI 6; Secretary, Shariah Supervisory Committee, Al-Arafah Islami Bank Limited: SSI 2).

Staff Services

Islamic banks of Bangladesh provide humanitarian services to their staff, called staff services or corporate community development. These services play an important role in Islamic corporate social responsibility, particularly philanthropic responsibility as a part of Islamic public relations. When the staffs are happy, they play the role of public relations and convey positive messages to others. According to the informants, some staff services are welfare programmes to staff, providing a bonus to irregular staff like cleaners, and hearing and solving their problems.

SSI 1:
Member, Shariah Secretariat,
Islami Bank Bangladesh Limited

“When Eid comes, on behalf of our staff, we give them an extra bonus to the people who work on an irregular basis in our banks. So, there is a good relationship. We always hear from them about their problems. If they face any problems, we collect the information and try to solve the problems.”

Emergency Services

Islamic banks of Bangladesh perform many urgent humanitarian services to meet the needs of emergencies. The informants told the researcher that they help the victims during emergencies and natural disasters, provide relief to flood-affected victims and distribute winter clothes, blankets etc. (Head of Public Relations, Social Islami Bank Limited: PRI 8; Secretary, Shariah Supervisory Committee, Al-Arafah Islami Bank Limited: SSI 2).

Philanthropic Responsibility by Educational services

Islamic banks of Bangladesh also provide educational services as a part of philanthropic responsibility. The informants mentioned two categories of educational services such as institutional services and student services.

Table 3 Philanthropic Responsibility by Educational Services

Theme	Categories	Codes
Philanthropic Responsibility by Educational Services	Institutional Services	Developing Schools, Colleges, and Madrasahs Donation to Madrasah Donation to Islamic Institutions like Madrasahs Running Medical Colleges, Nursing Institutes and Vocational Training Institutes Conducting Training Programmes
	Student Services	Providing Educational Services to Poor Students Training Programmes for Poor Students Providing Scholarships to Poor Students Training and Recruiting Madrasah Students

Institutional Services

Islamic banks of Bangladesh provide some educational services to the institutions. According to the informants, they contribute to the development of schools, colleges, and madrasahs. They try to maintain a good relationship with all the religious institutions and donate to these institutions. They run medical colleges, nursing institutes, vocational training institutes, etc., and conduct different training programmes (Head, Public Relations, Union Bank Limited: PRI 6; Head of Public Relations, Social Islami Bank Limited: PRI 8; Member, Shariah Secretariat, Islami Bank Bangladesh Limited: SSI 1). All these services play an important role in public relations and Islamic corporate social responsibility.

SSI 1:
Member, Shariah Secretariat,
Islami Bank Bangladesh Limited

“Islami Bank Bangladesh Limited runs social welfare activities. There are nursing institutes, vocational training institutes, and medical colleges. There is a rural development scheme (Micro Finance). Around 1.2 million women are getting Benefits in the rural area. All these efforts make public relations successful.”

Student Services

Islamic banks of Bangladesh provide several educational services to students. The informants mentioned that they distribute books, bear educational expenses, provide training and scholarships to poor students. Some Islamic banks take special care of Madrasah students through scholarships, training and recruitment. For example, First Security Islamic Bank arranges training programmes for poor students (Second in charge, Public Affairs and Brand Communication, First Security Islami Bank: PRI 3). Union Bank provides scholarships to poor students (Head, Public Relations, Union Bank Limited: PRI 6).

SSI 1:
Member, Shariah Secretariat,
Islami Bank Bangladesh Limited

“Some important programmes such as scholarship for the poor students. Islami Bank offers scholarships for poor students. They are given monthly/yearly tuition fees from this bank. When programmes are organized in some hall rooms, the beneficiaries give their speeches. People will be astounded at how Islami Bank helps poor students so generously through their scholarship programme.”

Philanthropic Responsibility by Building Islamic Ummah

Islamic banks of Bangladesh play a vital role in building Islamic *Ummah*. It is the ultimate function of Islamic corporate social responsibility as an essential part of Islamic public relations. The informants from public relations departments and the Shariah secretariat mentioned some qualities that the Islamic community members need to achieve to enhance public relations skills and build Islamic *Ummah*. Philanthropic responsibility by building Ummah can be grouped into two categories: preparing spiritually enriched community and preparing an excellent qualified nation.

Table 4 Philanthropic Responsibility by Building Islamic Ummah (Nation)

Theme	Categories	Codes
Philanthropic Responsibility by Building Islamic Ummah (Nation)	Preparing Spiritually Enriched Community	Spiritually Enriched Obedient to Allah Disciplined by <i>Solat</i> Culturally Islamic Purified in Their Hearts
	Preparing Excellent Qualified Nation	Educated Knowledgeable and Trained Communicative Excellent in Leadership Qualities Capable of Facing Modern Challenges Merciful/Beneficial to All Disciplined Clean Peaceful Financially Strong Successful United Developed

Preparing Spiritually Enriched Ummah

Public relations practitioners of the Islamic banks of Bangladesh work so hard to prepare a spiritually enriched *Ummah* (Islamic nation). The informants mentioned that they do their best public relations and perform the philanthropic responsibility to make the Islamic nation spiritually enriched, obedient to Allah, disciplined by *Solat*, culturally Islamic, and purified in their hearts.

Preparing Excellent Qualified Ummah

Public relations practitioners of the Islamic banks of Bangladesh play a vital role in preparing an excellent qualified *Ummah* (Islamic nation). The informants mentioned that they practice Islamic public relations and Islamic corporate social responsibility to prepare an Islamic nation with educated, knowledgeable, trained, communicative, excellent in leadership qualities, capable of facing modern challenges, merciful/beneficial to all, disciplined, clean, peaceful, financially strong, successful, united, and developed citizens.

Analysis The Islamic Philanthropic Corporate Social Responsibility Activities of Islamic Banks of Bangladesh

Islamic banks of Bangladesh are highly motivated to practice Islamic corporate social responsibility activities as Islam encourages to ensure welfare for everyone. Although all the four responsibilities (economic, legal, environmental and philanthropic) are relevant to Islam, the informants mainly mentioned the corporate social responsibility (CSR) activities related to philanthropic responsibilities. The researcher discusses the findings of the first research question following research objective 1 (RO 1) to analyse the Islamic philanthropic Corporate Social Responsibility activities of Islamic banks of Bangladesh. The researcher discusses these responsibilities in four categories: Islamic services, humanitarian services, educational services, and building Islamic Ummah (nation).

Islamic banks run the philanthropic Corporate Social Responsibilities.²² The philanthropic CSR activities of Islamic banks of Bangladesh mentioned by both groups of informants are highly appreciable. Whether they are related to Islamic, humanitarian, educational, or nation-building services, all these activities strengthen public relations in Islamic banks of Bangladesh. Mentioned that implementing Islamic Corporate Social Responsibility (ICSR) practices has a substantial and beneficial impact on the intangible results of Islamic banks.²³ It establishes trust and reputation that ultimately boost customer loyalty toward Islamic banks.

The corporate social responsibility activities related to Islamic services are opening hajj booths to serve the pilgrims, distributing iftar items, arranging iftar mahfil, a donation to mosques and madrasah, supporting Quranic education, distributing Quran copies, providing free medical services in *Tablighi ijtima* (annual gathering of *Jamaat Tabligh*) and sponsoring Islamic programs in the media. Furthermore, since Muslims make up the majority of Islamic bank customers in Bangladesh, it is customary and acceptable for the public relations practitioners and the members

²² Aracil, 2019

²³ Bukhari et al., 2021

of Shariah secretariats to do all possible to please the Muslim community by offering Islamic services.

Islamic banks in Bangladesh do not limit their corporate social responsibility activities to Islamic services only; they also engage in various humanitarian initiatives that benefit humanity. Some of these include supporting programmes that help the masses, assisting victims of emergencies and natural disasters, assisting needy and impoverished people, distributing zakat centrally, providing assistance to flood victims, planting, distributing winter clothes, and building tube wells. These initiatives enhance the reputation of the Islamic banks of Bangladesh and boost their public relations activities.

Islamic banks of Bangladesh run many educational services like supporting poor students, training programmes for brilliant and needy students, providing scholarships, and building/developing schools, colleges, madrasahs and mosques, etc. It is commendable that they place a particular emphasis on educational responsibilities. Students who get financial assistance from Islamic banks in Bangladesh subsequently join these institutions and contribute to the banks and society.

Islamic banks of Bangladesh run responsibility with a particular focus on building the Islamic Ummah (nation) as spiritually enriched (obedient to Allah, disciplined by prayer, culturally Islamic, and purified in their hearts) and excellently qualified (educated, knowledgeable, trained, communicative, excellent in leadership qualities, capable to face modern challenges, merciful/beneficial to all, disciplined, clean, peaceful, financially strong, prosperous, united, and developed) to serve the humanity around the globe.

Islamic Framework for Islamic Corporate Social Responsibility In The Islamic Banking Industry of Bangladesh

A comprehensive Islamic framework for Islamic Corporate Social Responsibility is essential for academia and the Islamic banking industry of Bangladesh. Therefore, the researcher tries to fulfill the second research objective (RO 2) from the findings to suggest an Islamic framework.



Figure 1: Proposed Framework for Islamic Corporate Social Responsibility

The researcher proposed an Islamic framework for Islamic Corporate Social Responsibility based on the concepts presented by communication scholars and the findings from the informants.^{24, 25} The framework suggested by the researcher added key elements of Islamic Corporate Social Responsibility based on 4 categories of philanthropic responsibility: Islamic services, humanitarian services, educational services, and special services for building Islamic *Ummah* (nation). It includes 'Building Islamic *Ummah* (Nation)' under philanthropic responsibility. It identified some qualities of an Islamic nation that must be achieved by practicing Islamic Corporate Social Responsibility. Public relations practitioners of Islamic banks of Bangladesh perform philanthropic responsibility sincerely to make the Islamic nation spiritually enriched, obedient to Allah, disciplined by *Solat*, culturally Islamic, and purified in their hearts. They play a vital role in preparing an excellent qualified nation that will be educated, knowledgeable, trained, communicative, excellent in leadership qualities, capable of facing modern challenges, merciful/beneficial to all, disciplined, clean, peaceful, financially strong, and successful, united, and developed.

The proposed framework of Islamic corporate social responsibility differs from the Islamic CSR Model of Khakim et al. as they accommodated all four categories of CSR like Islamic Economic Responsibility, Islamic Legal Responsibility, Islamic Ethical Responsibility, and Islamic

²⁴ Kirat, Mohamed. "The Islamic Roots of Modern Public Relations and Corporate Social Responsibility." *International Journal of Islamic Marketing and Branding* 1, no. 1 (2015): 97-112.

²⁵ Adnan, M. H. "Birth of the International Muslim Public Relations Practitioners Association (IMPRPA) – A Boost for Muslim Global Practitioners." *Jurnal Komunikasi Borneo* 4 (2015): 75-97.

Philanthropic Responsibility.²⁶ The key components of Islamic Philanthropic Responsibility in their model are also different as they mentioned payment of Zakat, charity & donation, cultural & religious activity, and sponsor pilgrimage (Hajj). The proposed framework is totally different from the 'Dimensions of I-CSR' proposed by Salimudin & Jubaedah as they focused completely on Maqasid Shariah.²⁷

According to the conceptual framework based on literature review, *Takaful* was used as an Islamic Arabic term of Islamic Corporate Social Responsibility that includes faith, invocation of shariah, a reflection of taqwa, social justice, interest of Islamic *Ummah*, affiliation and loyalty to the community, social solidarity, human dignity, equality and rights. The suggested framework added some key elements of Islamic Philanthropic Corporate Social Responsibility that are grouped in 4 categories: philanthropic responsibility by Islamic services, philanthropic responsibility by humanitarian services, philanthropic responsibility by educational services, and philanthropic responsibility by building Islamic Ummah (nation).

The conceptual framework based on the literature review emphasized building Islamic Ummah and mentioned that everyone has to focus on satisfying God, supporting the community, mutual understanding, mutual respect, mutual interest, love, care, harmony, and welfare. The suggested framework includes 'Building Islamic *Ummah* (Nation)' under philanthropic responsibility. It identified some qualities of an Islamic nation that must be achieved by practicing Islamic corporate social responsibility as a part of Islamic public relations. Public relations practitioners of Islamic banks of Bangladesh practice their best public relations and perform philanthropic responsibility sincerely to make the Islamic nation spiritually enriched, obedient to Allah, disciplined by *Solat*, culturally Islamic, and purified in their hearts. They play a vital role in preparing an excellent qualified nation that will be educated, knowledgeable, trained, communicative, excellent in leadership qualities, capable of facing modern challenges, merciful/beneficial to all, disciplined, clean, peaceful, financially strong, and successful, united, and developed. Allah sent the Prophet to the world as a mercy to the whole universe. The Islamic Ummah was sent for the benefit of all mankind. Islamic public relations can support this noble mission by executing Islamic corporate social responsibility activities. The successful practice of Islamic CSR in Islamic banks of Bangladesh can guide and inspire other Islamic organizations to do the same.

²⁶ Ibid

²⁷ Ibid

CONCLUSION

This study researched on Islamic Corporate Social Responsibility in Islamic banks of Bangladesh focusing on their philanthropic responsibility activities. Performing Islamic Philanthropic Responsibility sincerely brought success (financial benefits, reputation, sustainability etc.) to Islamic banks of Bangladesh.^{28, 29, 30} The results show that these banks emphasise Islamic Corporate Social Responsibility activities, particularly philanthropic responsibility by Islamic, humanitarian, educational and *Ummah* building services to develop and maintain a strong relationship with the customers. Based on the study's findings, the study eventually proposes a framework for Islamic Corporate Social Responsibility (ICSR) in the Islamic banking industry. This framework ultimately suggests practicing Corporate Social Responsibility in such a way that can enormously help build the Islamic *Ummah*. The application of the proposed ICSR framework can contribute to CSR and Islamic banking academia and industry.

It is recommended that further research be undertaken in the following areas: Only philanthropic responsibility, one aspect of corporate social responsibility was investigated in this study. Future scholars might focus their efforts on Bangladesh's Islamic banks' other three aspects of corporate social responsibility such as economic, legal, and ethical responsibilities. Maqasid Shariah is such a wide area of knowledge that could not be covered properly. There should be more studies on the application of different elements of Maqasid Shariah in Islamic corporate social responsibility. Future researchers can study how the key elements of Maqasid Shariah can be implemented in Islamic corporate social responsibility of Islamic banks and other Islamic institutions. Islamic corporate social responsibility for building the *Ummah* needs special focus, and it demands separate study. Future researchers can conduct more research on how corporate social responsibility can play a vital role in building Islamic *Ummah* or developing the nation.

²⁸ Islam, Md. Shahin. "CSR Initiatives of Islamic Shariah-based Banks: Evidence from Islamic Shariah-Based Banks." *BAIUST Academic Journal (BAJ)* 5, no. 1 (December 2024).

²⁹ Raihan, Md., Rosli Bakar, and Md. Ariful Islam. "Impact of Corporate Social Responsibility (CSR) Expenditures on Financial Performance of Islami Bank Bangladesh Ltd." *Social Sciences* 10, no. 2 (2015): 171–77.

³⁰ Kashi, Ahmad. "The Impact of Sustainability Performance on Islamic Banks' Financial Performance." *SAGE Open* (2025).

REFERENCES

- Adnan, M. H. "Birth of the International Muslim Public Relations Practitioners Association (IMPRPA) – A Boost for Muslim Global Practitioners." *Jurnal Komunikasi Borneo* 4 (2015): 75–97.
- Akmal, Denara. "Islamic Corporate Social Responsibility Disclosure, Profitability, and Visibility of Sharia Commercial Banks in Indonesia." *West Science Accounting and Finance* 1, no. 3 (2023). <https://doi.org/10.58812/wsaf.v1i03.332>.
- Al Mubarak, Zahraa, Abdel Basset Hamed, and Mustafa Al Mubarak. "Impact of Corporate Social Responsibility on Banks' Corporate Image." *Social Responsibility Journal* 15, no. 5 (2019): 710–22. <https://doi.org/10.1108/SRJ-01-2018-0015>.
- Ali, Ehsan, and S. M. Mamunur Rahman. "Corporate Social Responsibility Disclosure: A Comparative Study between Islamic Banks and Conventional Banks in Bangladesh." *International Business and Management* 10, no. 1 (2015): 9–17.
- Arsad, Syahiza, Roshima Said, Haslinda Yusoff, and Rahayati Ahmad. "Islamic Corporate Social Responsibility Disclosure Index: The Application of Maqasid Shari'ah and Maslahah." *International Journal of Academic Research in Business and Social Sciences* 12, no. 7 (2022): 1038–58. <https://doi.org/10.6007/IJARBSS/v12-i7/14331>.
- Bhuiyan, Abu Hanifa, Akm Darda, and Borhan Hossain. "Corporate Social Responsibility (CSR) Practices in Islamic Banks of Bangladesh." *Social Responsibility Journal* (2021). <https://doi.org/10.1108/SRJ-07-2020-0280>.
- Dasmadi, Syamsul Hadi, Yang Junchu, Nabila Wahyuningtyas, and Ratna Sesotya Wedadjati. "Maqāsid Shariah and Organizational Performance: A Systematic Literature Review." *Global Review of Islamic Economics and Business (GRIEB)* 12, no. 3 (2024). <https://doi.org/10.14421/grieb.2024.122-03>.
- Gani, Noor Raihan, Sharifah Ahmad, and Ahmad Faizal Jusoh. "Relevance of Maqasid al-Shari'ah in Corporate Social Responsibility." *International Journal of Academic Research in Business and Social Sciences* 9, no. 11 (2019): 1599–1609. <https://doi.org/10.6007/IJARBSS/v9-i11/6769>.
- Haque, A. Tajwar, and Wahab Haque. "CSR Expenditure of Islamic Banks Increased by More Than Four Times during 2018 to 2022." *Daily Sun*, January 2025. <https://www.daily-sun.com/printversion/details/697625/CSR-expenditure-of-Islamic-banks-increased-by-more-than-four-times-during-2018-to-2022>.
- Hossain, Mohammad Shahadat, Syaiful Baharee Yahya, Sharifur Rahman, Fakhrul Alam Sobhani, and R. Rahman. "Corporate Social Responsibility in Healthcare: A Case of Islamic Banks (IBs) in Bangladesh." *Bangladesh Journal of Medical Science* 18, no. 3 (2019): 567–73. <https://doi.org/10.3329/bjms.v18i3.41627>.
- Islam, Md. Shajedul. "Dimensions of CSR Initiatives in Bangladesh: Evidence from Islamic Shariah-Based Banks." *BAIUST Academic Journal* 5, no. 1 (2024): 1–18. <https://doi.org/10.63307/BAJ.5.1.006>.
- Islam, Md. Shahin. "CSR Initiatives of Islamic Shariah-based Banks: Evidence from Islamic Shariah-Based Banks." *BAIUST Academic Journal (BAJ)* 5, no. 1 (December 2024). <https://doi.org/10.63307/BAJ.5.1.006>.
- Islam, Muhammad. "Islamic Shariah-Based Banks Spent Tk 21,855.69m in CSR in Six Years." *The Business Standard*, February 2024. <https://www.tbsnews.net/economy/banking/islamic-shariah-based-banks-spent-tk-2185569m-csr-six-years-802610>.
- Kashi, Ahmad. "The Impact of Sustainability Performance on Islamic Banks' Financial Performance." *SAGE Open* (2025).
- Khakim, Usmanul, Hamid Fahmy Zarkasyi, Fuad Mas'ud, and Muhammad Faqih Nidzom. "Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating Maqāsid Shari'ah and Ihsān." *Journal of Islamic Thought and Civilization* 14, no. 2 (2024): 263–85. <https://doi.org/10.32350/jitc.142.16>.

- Kirat, Mohamed. "The Islamic Roots of Modern Public Relations and Corporate Social Responsibility." *International Journal of Islamic Marketing and Branding* 1, no. 1 (2015): 97–112.
- Lubis, Siti Nurhalizah, Saparuddin Siregar, and Nurlaila. "The Effect of Implementation of Shariah Compliance and Islamic Corporate Social Responsibility (ICSR) on Financial Performance with Earning Quality as an Intervening Variable." *AMAR (Amkop Management Accounting Review)* 5, no. 2 (2025): 1002–14. <https://doi.org/10.37531/amar.v5i2.3203>.
- Modak, Tonmoy. "Islamic Banks Account for Half of Bangladesh's CSR Spending in July–December 2023." *The Business Standard*, May 1, 2023. <https://www.tbsnews.net/bangladesh/islamic-banks-account-half-banking-sectors-csr-spending-jul-dec-2023-624602>.
- Muflih, Muhammad. "The Link Between Corporate Social Responsibility and Customer Loyalty: Empirical Evidence from the Islamic Banking Industry." *Journal of Retailing and Consumer Services* 61 (2021): 1–8. <https://doi.org/10.1016/j.jretconser.2021.102558>.
- Muhammad, Ali M., Mohd. Bahar Basha, and Ghaleb Alhafidh. "UAE Islamic Banking Promotional Strategies: An Empirical Review." *Journal of Islamic Marketing* 11, no. 2 (2019): 414–31. <https://doi.org/10.1108/JIMA-10-2018-0205>.
- Noor, Fatimah, Rashidah Mohd Sofian, and Rusnah Muhamad. "Corporate Social Responsibility (CSR) and Islamic Banks: A Synthesis of Literature Review." In *International Conference on Accounting Studies (ICAS)*. Langkawi, Kedah: ISSAD, Universiti Utara Malaysia, 2016.
- Raihan, Md., Rosli Bakar, and Md. Ariful Islam. "Impact of Corporate Social Responsibility (CSR) Expenditures on Financial Performance of Islami Bank Bangladesh Ltd." *Social Sciences* 10, no. 2 (2015): 171–77.
- Ramli, Nur Ainna, Fauzias Mat Nor, Muhammad Ridhwan Ab. Aziz, Syahidawati Shahwan, Ainulashikin Marzuki, Mohamad Yazis Ali Basah, and Hisham Sabri. "Application of Maqāsid al-Shariah in Responsible Investment (MSRI) and Practices towards ESG." *Journal of Infrastructure, Policy and Development* 8, no. 16 (2024): 5864. <https://doi.org/10.24294/jipd5864>.
- Salimudin, M., and D. Jubaedah. "Islamic Corporate Social Responsibility (ICSR): Kerangka Konseptual dan Pelaporan Berdasarkan Maqāsid Syariah." *Jurnal Ilmiah Ekonomi Islam* 10, no. 3 (2024): 2448–58. <https://doi.org/10.29040/jiei.v10i3.14087>.
- Turker, Duygu. "Islamic Roots of Corporate Social Responsibility." In *Cultural Roots of Sustainable Management*, edited by Andreas Habisch and René Schmidpeter, 133–44. Germany: Springer, 2016.
- Zuhroh, A. A. "Measuring Maqāsid Sharia for Corporate Social Responsibility (The Analysis on Bank Indonesia Scholarship Program)." *Jurnal Ilmiah Ekonomi Islam* 11, no. 3 (2025). <https://jurnal.stie-aas.ac.id/index.php/jei/article/view/16481>.