

# ISLAMIC BANK AND CORPORATE SOCIAL RESPONSIBILITY (CSR)

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Corporate Social Responsibility (CSR) is one of the rapidly growing issues in today's business and has become a new norm in the social system, including for Islamic financial institutions, one of which is the Islamic Bank. With the shift in the world paradigm related to the responsibility of a business, CSR has become a substantial issue for academics and practitioners in the last two decades and has become an intense and interesting discussion to date. This study aims to determine the development of research trends in CSR of Islamic Banks around the world published by leading journals related to this theme using the Vos Viewer. To the author's knowledge, this study is the first to discuss literature related to CSR of Islamic Banks in the world from a bibliometric aspect. The results of this study are expected to help researchers and practitioners to further explore research related to this theme.

**Keywords: Bibliometric, CSR, Islamic Bank, VoSViewer**

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## INTRODUCTION

Islam is a way of life that guides all aspects of human life, both for individuals and in the social order of society. Islam provides a comprehensive life guide by providing direction or guidance in every phase of human life, including in matters of spirituality, business, and social justice (Rice, 1999). In addition to regulating matters related to worship, Islam also teaches to socialize and establish good relationships with fellow human beings, and this has become one of the main teachings in Islamic law. The basic principles in Islamic society are social equality, economic equity, brotherhood, unity, and justice (Aziz and Mohammad, 2016).

Corporate Social Responsibility (CSR) is one of the rapidly growing issues in today's business and has become a new norm in the social system, including for Islamic financial institutions, one of which is the Islamic Bank. As a business entity based on sharia principles, Islamic Banks are expected to be guided by sharia principles based on the principles of justice and social welfare (Dusuki, 2006). Islamic Bank is predicted to continue to grow and develop with total assets estimated to increase to USD 1.8t in 2020 (Ernst and Young 2016).

Islamic Bank emerged as a manifestation of Islamic economics and as part of the institution in the 1970s. In addition, Islamic Bank is under Islamic jurisprudence. Orders, provisions, and ethics are the substance of real economic activity, development, and social and economic welfare in general (Platonova 2013). Islamic banks represent a new wave of companies whose social goals are at least, if not more, just as important in terms of making a profit (Haniffa and Hudaib 2007, p. 98) and Islamic banks must undertake social responsibility regardless of positive or negative financial consequences (Dusuki 2008a). The Corporate Social Responsibility (CSR) of Islamic banks is in the interest of obtaining economic benefits but by paying attention to the interests of governance and sharia compliance. Furthermore, this goal is not only for economic interests (Dusuki 2008a) but also positively affects other stakeholders (Zahid and Hassan 2012; Belal et al. 2015).

The shift in the world paradigm related to the responsibility of a business has made CSR a substantial issue for academics and practitioners in the last two decades and is still growing today (Haniffa and Cooke, 2005). CSR has also become an intense and interesting discussion for practitioners and academics (Hassan & Harahap, 2010; Jamali & Karam, 2016). Even studies related to CSR have grown exponentially by seeing the number of companies involved in efforts to maintain and incorporate CSR into all aspects of their business because it has a positive impact especially on economic performance in business (Mohammed, 2007). In addition, there are demands from stakeholders that organizations or companies must be responsible for running their economic business (Darus, Yusoff, Zain, & Amran, 2016).

Along with the development of research related to the CSR of Islamic banks, and supported by the development of science which is often associated with the productivity of science, namely the ability to produce scientific publications (Franceschet and Costantini, 2011). One of these publications can be measured using bibliometric analysis (Piro, F.N., 2011). This method can solve crucial problems in scientific publications, such as how to measure article distribution, article category classification, article subject distribution, article authors, article publishing countries, article publishing organizations or institutions, as well as keywords discussed according to the theme of an article. Therefore, this study aims to conduct a thorough literature review by identifying the existence of GAP in research and assisting academics and practitioners to further explore research on CSR of Islamic Bank in the future. More specifically, this study answers 3 research questions including:

1. How is the development of research related to the theme of Corporate Social Responsibility (CSR) in Islamic banks in the world?
2. Who are the authors, organizations, and countries that write and publish the most journal articles related to Corporate Social Responsibility (CSR) in Islamic banks in the world?
3. How is the research development map related to Corporate Social Responsibility (CSR) in Islamic banks in the world?

## LITERATURE REVIEW

### Corporate Social Responsibility (CSR)

CSR generally refers to making business decisions related to ethical values, compliance with legal requirements, respect for others, involvement in social, community, and environmental activities. Another definition related to CSR is the notion of social responsibility where corporations not only have economic and legal obligations but also have certain responsibilities to society at large (McGuire, 1963). Taking into account the scope and complexity of CSR, it can be conceptualized in several ways including as a social obligation, encouraging ethics, as an obligation from stakeholders, and as a managerial process (Maignan and Ferrell, 2001; Berder et al., 2013). Furthermore, CSR reporting has various terms including social accounting, socioeconomic accounting, CSR disclosure, social auditing, social review, social reporting, sustainability reporting, and environmental accounting.

In developing countries, the concept of CSR is still at an early stage. However, the business community there is starting to realize the importance of stakeholders by paying attention to the social, environmental, and ethical behavior of the company (Zadek et al., 1997). CSR has a positive influence on financial performance through the creation of intangible assets such as gaining a good

reputation, trust, and commitment that drive long-term business success. Thus, CSR can increase the company's ability to attract resources, improve performance, and build a competitive advantage while satisfying stakeholders (Fombrun et al., 2000).

### Islamic Corporate Social Responsibility (CSR)

Islam has a holistic approach to CSR that is guided by the provisions of the Qur'an and the Sunnah of the Prophet Muhammad (SAW) (Dusuki, 2008; Arsad et al., 2015; Amran et al., 2017). Islamic CSR can be regarded as a moral and religious initiative that mandates companies to pay attention to stakeholders such as consumers, employees, shareholders, and local communities, regardless of the financial consequences, both positive and negative (Dusuki, 2008).

The theoretical framework for Islamic CSR is based on monotheism, in which humans are caliphs on earth. In simple terms, the caliph can be interpreted as a human being who acts as a representative of God on earth (Darus et al., 2018). Therefore, Allah is the real owner of wealth, expertise, ability, position, and power (Khurshid et al., 2014). The concept of the caliph has several implications which include universal brotherhood, guardian of resources, a humble lifestyle, and human freedom following Islamic law (Chapra, 1995). Therefore, as caliphs on earth, humans must maintain good relations with fellow humans by ensuring everyone can live in peace with one another and environmental security (Amran et al., 2017).

If it is correlated with the concept of the caliphate, the company has a responsibility for providing services that are not only limited to shareholders, but also other members of the community. In addition, they should also be actively involved in CSR activities based on the concept of monotheism and worship to maintain faith, life, intelligence, offspring, and wealth for the benefit of (Darus et al., 2014). Companies are also expected to adopt good CSR practices by contributing to good environmental practices, work safety, philanthropic activities, and beneficial activities, and not socially harmful (Darus et al., 2018).

### Islamic Bank

Islamic banks are expected to be able to run their business following sharia principles by conducting halal transactions and staying away from usury, gambling, speculation in business affairs (Aribi and Arun, 2015). In other words, Islamic banks are considered as organizations that promote the common welfare of society through a conservative religious approach. In addition, Islamic banks are assumed to apply an Islamic view of CSR which is of course following sharia principles. Herein lies the economic factor which in practice cannot be separated from the moral and spiritual aspects, then it is also expected to be following the basic

values of the Shari'a-based on justice, compassion, and the public interest (Dusuki and Abdullah, 2007; Ullah et al., 2014).

Islamic banks run under the auspices of Islamic economics by following the principles of Islamic law or sharia (Usmani, 2004). Islamic banks stand on the principle of an interest-free financial system, avoid uncertainty in transactions, prohibit speculation, and invest in halal goods or services (Hussain et al., 2015). Islamic banks are prohibited from investing in illicit activities, industries, and supply chains, such as gambling, alcohol, and pork (Ullah et al., 2014).

The basic difference between Islamic banks and conventional banks is not only in the way they run their business but also in the values that guide them in carrying out operational activities (Dusuki, 2008). The values that apply in the scope of sharia are disclosed not only for the details of the transaction but also have a broad role in society. Therefore, it is very necessary to internalize the principles of Islamic financial transactions to promote economic and social welfare.

Furthermore, as a sharia-based company, Islamic banks have social obligations that should go beyond the paradigm of the capitalist world whose goal is only to maximize profits (Dusuki, 2008). Therefore, Islamic banks should be able to play an active role in carrying out their social activities due to their status as financial institutions that fulfill religious obligations and their exemplary position as financial intermediaries (Farook, 2007) and at the same time are considered as legal entities.

### CSR of Islamic Bank

CSR in Islamic banks has differences in certain aspects of conventional teachings, the point of difference lies in the institutional aspect. The principle of CSR conventionally focuses on the obligation for Islamic banks to assume religious responsibilities, such as respecting the principles and obligations that have been established based on Islamic principles and implementing them in their operational activities. This is supported by the statement of Aribi and Gao (2020) which empirically confirms the fact that CSR in Islamic banks differs in institutional aspects.

Sharia governance is part of an Islamic bank that emphasizes all affairs based on sharia. In other words, sharia governance is the main stakeholder in Islamic banks. Therefore, CSR in Islamic banks must be carried out under sharia governance and compliance which is an institutional lens and goes beyond mere economic interests (Dusuki, 2008b) to positively influence other stakeholders (Arsad et al., 2015; Belal et al., 2015; Zahid and Hasan, 2012).

CSR practices in Islamic banks should not only be due to religious obligations and gain a corporate image but can also be considered as a method in alleviating poverty and achieving true Islamic economic goals (Yusuf &

Bahari, 2011). Islamic banks as entities based on Islamic law should not reduce but increase the level of commitment to CSR practices even if performance will decline (Maali et al., 2006; Khurshid et al., 2014; Amran et al., 2017). Thus, Islamic banks are expected to show a higher level of CSR than their conventional counterparts. Therefore, Islamic banks should be seriously involved with CSR activities and with day-to-day formulating CSR strategic initiatives, and incorporating them into marketing strategy, planning, and marketing (Dusuki, 2005).

Furthermore, Islamic banks must adopt CSR policies in their operations and decision-making to reap a comparative advantage in competing with conventional banks. By effectively and efficiently engaging in CSR activities, Islamic banks can certainly generate resources both in terms of reputation, long-term standing, and loyalty from various stakeholders (Dusuki, 2005).

## RESEARCH METHODOLOGY

This study uses data for the publication of papers sourced from various journals from 2017-2021 with research on the theme of Corporate Social Responsibility (CSR) of Islamic Banks in the world. Data collection was carried out through a search for articles indexed by the Scopus database, the search was carried out by typing the keyword 'Islamic Bank CSR', then selecting papers that were relevant to the CSR research theme. DOI. From the search results, there are 80 articles published from 2017-2021. Data in the form of topics used in the publication of CSR of Islamic Bank-themed papers and analyzed using Microsoft Excel 2010. The trend of publication developments on the CSR of Islamic Bank theme in the world was analyzed using VOSviewer software.

The computer program that was introduced was called VOSviewer. VOSviewer is a program developed for creating and viewing bibliometric maps. This program is available free of charge to the bibliometric research community (see [www.vosviewer.com](http://www.vosviewer.com)). VOSviewer can create author maps or journals based on cocitation data or create keyword maps based on shared incident data. The program offers a viewer that allows bibliometric maps to be examined in detail.

To build the map, VOSviewer uses the VOS mapping technique, where VOS stands for visualization similarity. For previous studies where the VOS mapping technique was used. VOSviewer can display maps constructed using appropriate mapping techniques. Therefore, this program can be used to display maps built using the VOS mapping technique and display maps built using multidimensional scaling techniques. VOSviewer runs on many hardware and operating system platforms and can be started directly from the internet.

## RESULTS AND DISCUSSION

Table 1 shows several types of documents used in research with the theme of Corporate Social Responsibility (CSR) in Islamic Banks. Of the total 80 documents used, there are 4 categories of documents including articles, anthology/book chapters (documents), conference papers (documents), Conference reviews (documents), and reviews (documents).

Table 1: Document Types

No.	Document Types	Number of Articles
1	Journal article	70
2	Conference paper	3
3	Conference review	1
4	Book chapter	3
5	Review	3
	<b>TOTAL</b>	<b>80</b>

Based on the results of the grouping of document types above, the category of documents that are most widely used as research subjects with the theme of CSR of Islamic Bank documents in the form of journal articles with a percentage of 87.5% or as many as 70 documents. Meanwhile, the document that is the least used as a research subject is in the form of a conference review with a presentation of 1.25% or 1 document. These results show that the references used are considered quite valid because most of them come from documents in the form of scientific journals.

### Bibliometric Graph Analysis

Bibliometrics is a statistical calculation and analysis of scientific output consisting of articles, publications, citations, patents, and other indicators that are more complex. Bibliometrics is an important tool to evaluate research, laboratory, and scientist activities, as well as scientific specialization and country performance. In the bibliometric analysis, the background for bibliometric development is first determined, presenting the database where the bibliometric is made, and the main indicators used.

To explore the results of the meta-analysis, this chapter will present a visual mapping chart of as many as 80 journals published with the theme CSR of Islamic Bank. The results of the keyword mapping analysis become the basis for mapping together important or unique terms contained in certain articles. Mapping is a process that enables one to recognize elements of knowledge and their configuration, dynamics, interdependencies, and interactions.

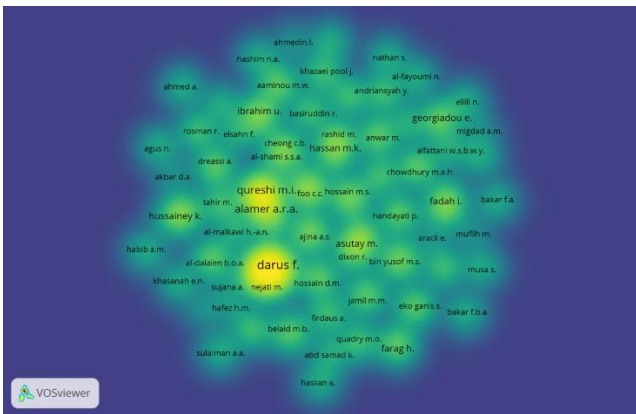
Related to bibliometrics, science mapping is a method of visualizing the field of science. This visualization is done by making a landscape map that can display topics from science (Royani, et al., 2013). The

results of network visualization from 80-word map journals with the theme of CSR of Islamic Bank can be seen:

**Bibliometric Author Mapping**

Using the VOSViewer software, we found the author's bibliometric mapping as shown in the following figure. The bigger the shape and the brighter the color, it indicates that the author is publishing more and more his writings related to the Corporate Social Responsibility (CSR) of Islamic Bank.

**Figure 1: Bibliometric Author Mapping**



The appearance of the cluster density depends on the level of yellow light brightness. This identifies that the yellow color on the map depends on the number of items associated with other items. This section is useful for getting an idea of the general structure of a bibliometric map by paying attention to which parts of the light are considered important to analyze. From the map, it is possible to interpret the authors who have published the most.

In general, each researcher has different tendencies. Some writers are indexed as a single author, others co-author with other researchers so that multiple clusters appear which are indicated with different densities. However, the authors with a fairly large density indicate that they publish more research on the theme of CSR of Islamic Banks than those with a lower density, so this result can be used as a reference for future researchers.

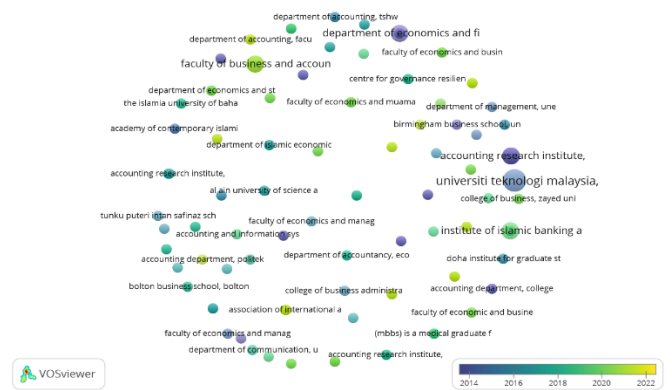
Based on these results, the bigger and brighter the name of the author, the more papers he publishes. The author's most published publications related to the theme of CSR of Islamic Bank based on bibliometric mapping, namely Darus F.

**Bibliometric Institutions Mapping**

In bibliometric analysis, the author's institution can be seen from which institution they come from. Through

these results, we were able to interpret the institutions that wrote the most publications.

**Figure 2: Bibliometric Institutions Mapping**



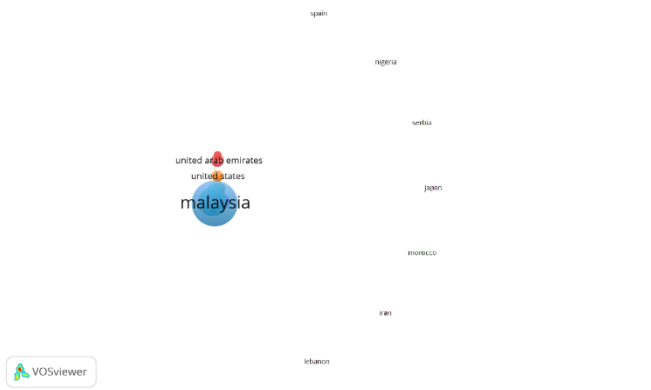
Based on the following figure, the cluster of institutions seen with large circles shows how productively these institutions have contributed in publishing papers with the theme Sukuk in Indonesia. The largest number of institutions is calculated from the number of publications and the number of links to other institutions, where an author can write many papers in different journals.

The most popular institutions are calculated based on the number of publications and the number of links to other institutions, where a paper writer can write many papers in different journals. The most well-known ranking of institutions indicated by the results of bibliometric mapping is Universiti Teknologi Malaysia.

**Bibliometric Country Mapping**

Furthermore, the visualization of the journal publisher mapping is illustrated in the bibliometric image of the journal source below. Based on the picture, it can be seen that several clusters of countries appear to publish the most articles with the theme of CSR of Islamic Bank.

**Figure 3: Bibliometric Country Mapping**

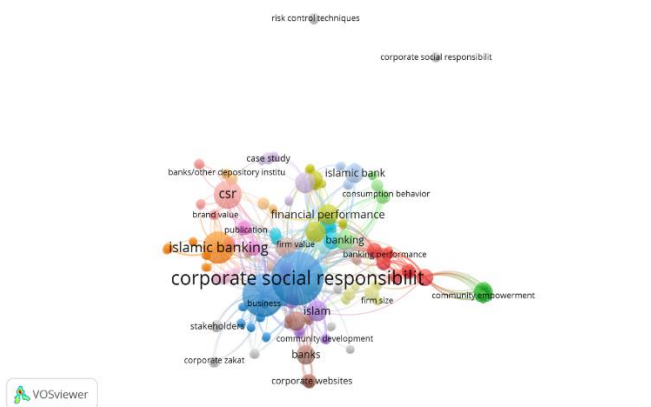


Based on the picture above, the larger the circle of the publishing country, the more papers that country publishes. It can be seen that Malaysia has the largest circle. This means that Malaysia has published the most CSR of Islamic Bank-themed papers compared to other countries.

**Bibliometric Keyword Mapping**

VOSViewer can also find the bibliometric mapping of the most widely used keywords in Corporate Social Responsibility (CSR) themes related to Islamic Bank. The bibliometric mapping of the keywords used can be seen in the image below. Keywords that have a larger form indicate that the word is used more in journals related to CSR of Islamic Bank.

**Figure 4: Bibliometric Keyword Mapping**



Some of the keywords that often appear in papers with the theme of Sukuk in Indonesia are divided into 6 clusters, namely:

- Cluster 1 in red consists of 15 keywords, namely: annual reports, banking industry, banking performance, commerce, commercial bank, corporate social responsibility, corporate sustainability, environmental activities, environmental issues, finance, financial markets, financial sectors, knowledge management, social aspects, social responsibilities.

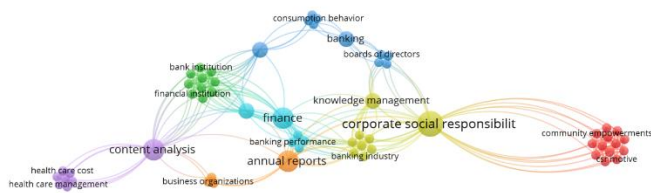
- Cluster 2 in green color consists of 13 keywords: community empowerment, CSR motive, disaster situations, disasters, floods, hospitals, implementation analysis, implementation models, information system, information use, natural disaster, natural disaster risk, risk assessment.
- Cluster 3 is dark blue which consists of 8 keywords: bank margins, banking sector, and finance, business, dynamic model, Islamic banks, Islamic ethics, Islamic law, Islamic social reporting.
- Cluster 4 is yellow which consists of 7 keywords, namely: aaoifi index, board of commissioners, community service, corporate governance, poverty, sharia supervisory board, stakeholder theory.
- Cluster 5 is purple which consists of 9 keywords: community development, customer-centric CSR, efficient ethics, ethical identity, ethics, Islamic finance, masalah, syariah objective, socio-economic development.
- Cluster 6 is light blue which consists of 8 keywords: bank institution, decision making, institutional ownership, Islamic moral economy, planning, syariah governance, social banking, sustainability performance.
- Cluster 7 is orange which consists of 5 keywords, namely: compliance and non-compliance, corporate governance mechanism, information disclosure, profitability, system dynamic.
- Cluster 8 is brown which consists of 8 keywords: corporate websites, CSR communication, disclosure, emerging economics, Islamic economies, legitimacy theory, marketing strategies, political economy.

The keywords that are divided into 8 clusters above are arranged in colored circles that show cluster indicators. This data can be used to find out the trend of keywords in the last year. The bibliometric analysis shows several keywords that are widely used in the paper, which are the object of research. The more keywords that appear, the wider the circle is shown. Meanwhile, the line relationship between keywords shows how much they are related to other keywords.

**Bibliometric Index Mapping**

Then, this study also obtained results in the form of an index that is often used by the author and is interrelated in the theme of CSR of Islamic Banks in the world as shown in the image below. An index that has the same color indicates a very close relationship.

Figure 5: Bibliometric Index Mapping



Based on the results obtained, the lighter the color, the more recent the index is used. In the word index paper with the theme of CSR of Islamic Bank, several words are used the most, namely corporate social responsibility, followed by the words finance, annual reports, and content analysis.

## FINDINGS

Tabel 2: Keyword, Authors, and Institution with The Highest Publication

Rank	Keyword by Occurrence	Authors with The Highest Publication	An institution with The Highest Publication
1.	Corporate Social Responsibility	Darus f	Accounting Research Institute, University Teknologi Mara (Uitm), Shah Alam, Selangor, Malaysia
2.	Islamic banks	Fauzi h	Association of International Accountants (Faia-Acad), United Kingdom
3.	Islamic Banking	Naim d.m.a	Department of Accounting, Prince Sultan University, Saudi Arabia
4.	CSR	Yusoff h	Faculty of Accountancy, Department Of Accounting, Universiti Teknologi Malaysia
5.	Content analysis	Purwanto y	Faculty of Accountancy, Universiti Teknologi Mara (Uitm), Syah Alam, Malaysia
6.	Corporate governance	Amran a	Faculty of Business Economics, Sebelas Maret University, Surakarta, Central Java
7.	Financial performance	Alamer a.r.a	Graduate School of Business, University Sains Malaysia (Usm), Penang, Malaysia
8.	Banking	Qureshi m.i	Higher Education Academy (Sfhea), United Kingdom
9.	Finance	Rasli a.m	Higher School of Science And Advanced Technologies, Carthage University
10.	Sustainable development	Salamon h.b	Muhammadiyah University of Surakarta, University In Surakarta, Indonesia

**Tabel 3: Most cited articles in 2017 to 2021**

Rank	Title	Author	Year	Journal	Total
1.	Corporate social responsibility and financial performance in Islamic banks	Mallin, C.	2014	Journal of Economic Behavior and Organization	138
2.	The Impact of Corporate Social Responsibility Disclosure on Financial Performance: Evidence from the GCC Islamic Banking Sector	Platonova, E.	2018	Journal of Business Ethics	132
3.	Determinants of corporate social responsibility disclosure: the case of Islamic banks	Farook, S.	2011	Journal of Islamic Accounting and Business Research	127
4.	Exploring corporate social responsibility disclosure: the case of Islamic bank	Hassan, A.	2010	International Journal of Islamic and Middle Eastern Finance and Management	95
5.	The influence of the Shariah supervision board on corporate social responsibility disclosure by Islamic banks of Gulf Co-operation Council countries	Rahman, A.A.	2013	Asian Journal of Business and Accounting	70
6.	Corporate sustainability disclosure in annual reports: Evidence from UAE banks: Islamic versus conventional	Nobanee, H.	2016	Renewable and Sustainable Energy Reviews	68
7.	Customer-centric corporate social responsibility: A framework for Islamic banks on ethical efficiency	Rashid, M.	2013	Management Research Review	33
8.	From knowledge to wisdom: The case of corporate governance in Islamic banking	Nathan, S	2007	VINE	31
9.	Social responsibility disclosure in Islamic banks: a comparative study of Indonesia and Malaysia	Amran, A.	2017	Journal of Financial Reporting and Accounting	31
10.	CSR's measuring corporate social responsibility practice in Islamic banking: A review	Alamer, A.R.A	2015	International Journal of Economics and Financial Issues	27

## CONCLUSION

This study aims to determine the extent of the development of the theme of Corporate Social Responsibility (CSR) of Islamic Banks in the world. The results show an increasing number of papers published on this theme in recent years from 2017 to 2021, more than 80 studies have been published on this theme.

Bibliometric mapping visualization shows that Darus f. who wrote the most about the CSR of Islamic banks. The institutions that publish the most papers related to CSR of Islamic banks in the world are Accounting Research Institute, University of Technology Mara (UITM), Shah Alam, Selangor, Malaysia. And the country that publishes the most papers related to CSR of Islamic banks in the world is Malaysia.

The development map for Sukuk in Indonesia is divided into 8 clusters. Cluster 1 consists of 15 topics, cluster 2 consists of 13 topics, cluster 3 consists of 8 topics, cluster 4 consists of 7 topics, cluster 5 consists of

9 topics, cluster 6 consists of 8 topics, cluster 7 consists of 5 topics, and cluster 8 consists of 8 topics. In the word index with the theme of CSR of Islamic banks in the world, the most widely used word is corporate social responsibility, followed by the words finance, annual reports, and content analysis.

Recommendations that can be given to academics are to continue to develop scientific research in the CSR of Islamic bank theme, especially by utilizing bibliometric results, for example using popular keywords, selecting references based on the most popular authors, institutions, countries, keywords, and indexes. Academics can also expand the study of halal economics literature with more specific references, for example, articles indexed by Scopus or using other software to produce more diverse bibliometric mappings.



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