

Corporate Social Responsibility (CSR) in Islam: Perspectives on Community Welfare, Zakat, Infaq, and Shadaqah

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ABSTRACT: *This study aims to analyse the integration of Islamic values in Corporate Social Responsibility (CSR) through the zakat, infaq, and shadaqah approach, focusing on its contribution to community welfare. The method used is a Systematic Literature Review (SLR) with PRISMA approach, which includes identification, screening, eligibility evaluation, and inclusion of literature. From the initial 350 articles, 20 relevant articles were analysed in depth. The results show that implementing Islamic-based CSR, especially through zakat, infaq, and shadaqah, can significantly improve social welfare. Zakat positively impacts economic empowerment and poverty alleviation, while infaq and shadaqah support social programs such as education, health, and disaster relief. The implication of this study shows that companies that adopt CSR based on Islamic values improve their reputation and act as agents of sustainable social change. The novelty of this research lies in the comprehensive approach that links modern CSR theories with Islamic principles, providing a new strategic model to enhance social impact through the potential of zakat, infaq, and shadaqah. The findings contribute to the faith-based CSR literature, providing practical guidance for companies to integrate spiritual values into their business.*

Penelitian ini bertujuan untuk menganalisis integrasi nilai-nilai Islam dalam *Corporate Social Responsibility (CSR)* melalui pendekatan *zakat, infaq, dan shadaqah*, dengan fokus pada kontribusinya terhadap kesejahteraan masyarakat. Metode yang digunakan adalah Systematic Literature Review (SLR) dengan pendekatan PRISMA, yang meliputi identifikasi, penyaringan, evaluasi kelayakan, dan inklusi literatur. Dari 350 artikel awal, 20 artikel yang relevan dianalisis secara mendalam. Hasil penelitian menunjukkan bahwa implementasi CSR berbasis syariah, khususnya melalui *zakat, infaq, dan shadaqah*, mampu meningkatkan kesejahteraan sosial secara signifikan. *Zakat* berdampak positif terhadap pemberdayaan ekonomi dan pengentasan kemiskinan, sedangkan *infaq* dan *shadaqah* mendukung program-program sosial seperti pendidikan, kesehatan, dan bantuan bencana. Implikasi dari penelitian ini menunjukkan bahwa perusahaan yang mengadopsi CSR berdasarkan nilai-nilai Islam tidak hanya meningkatkan reputasi mereka, tetapi juga bertindak sebagai agen perubahan sosial yang berkelanjutan. Kebaruan dari penelitian ini terletak pada pendekatan komprehensif yang menghubungkan teori-teori CSR modern dengan prinsip-prinsip Islam, memberikan model strategis baru untuk meningkatkan dampak sosial melalui potensi *zakat, infaq, dan shadaqah*. Temuan ini memberikan kontribusi pada literatur CSR berbasis agama, sekaligus memberikan panduan praktis bagi perusahaan dalam mengintegrasikan nilai-nilai spiritual ke dalam bisnis mereka.



Keywords: *Corporate Social Responsibility (CSR), Zakat, Infaq, Shadaqah.*

I. INTRODUCTION

In recent decades, Corporate Social Responsibility (CSR) has become important to sustainable business strategies. CSR includes economic and legal obligations and corporate social and environmental responsibility. In the context of Islam, CSR has a broader dimension, integrating spiritual values that encourage companies to holistically contribute to society's welfare. This aligns with the view that CSR should be seen as an initiative that focuses on financial returns and broader social and environmental impacts (Peloza & Shang, 2010; Rochayatun, 2024).

From an Islamic perspective, CSR can be understood through the principles of Islamic business ethics that emphasise honesty, justice, and social responsibility. Research shows that Islamic business ethics positively influence purchasing decisions and brand credibility, which shows that companies that implement these ethics tend to be more trusted by consumers (Al-Nashmi & Almamary, 2017; Raza, 2023). In addition, CSR in the Islamic context also includes the *Maqasid al-Shariah* concept, which emphasises achieving social and economic well-being for the entire community (Murphy & Smolarski, 2018; Nurhadi, 2019). Thus, companies operating within the Islamic values framework are accountable to shareholders and all stakeholders, including society and the environment.

The implementation of CSR based on Islamic values can also improve organisational performance. Research shows that prioritising ethical values and social responsibility can increase employees' perception of the organisation's commitment to CSR (Najmudin et al., 2022; Raza, 2023). In addition, CSR based on Islamic principles can assist companies in creating stronger relationships with stakeholders, improving the company's reputation and long-term performance (Islam et al., 2023; Peloza & Shang, 2010). In this context, CSR is not just a charitable activity but an integral part of a sustainable and ethical business strategy. Thus, from an Islamic perspective, CSR serves as a tool to fulfil social obligations and a strategy to achieve sustainability and responsible growth. This reflects a deeper understanding of a company's responsibility to society and the environment, which aligns with ethical and moral principles in Islam (Amalia, 2014; Murphy & Smolarski, 2018; Rochayatun, 2024). Therefore, it is important for companies to integrate spiritual and ethical values in their CSR practices to achieve a more holistic well-being for all parties involved.

Islam emphasises the importance of social justice and equitable distribution of wealth as part of the principles of *Maqasid al-Shariah*. Economic instruments such as *zakat*, *infaq*, and *shadaqah* are a tangible form of social responsibility that has been regulated in Islamic teachings. These three instruments aim to help the poor and create economic balance and social stability. In the context of CSR, *zakat* can be considered a corporate responsibility to the needy community. At the same time, *infaq* and *shadaqah* can be a mechanism to strengthen social relations between the company and the community.

This research analyses how CSR in Islam can be implemented through *zakat*, *infaq*, and *shadaqah* to achieve community welfare. The research will also identify companies' challenges and opportunities in integrating Islamic values into their CSR practices. Thus,

the results of this research are expected to contribute significantly to developing a sustainable CSR model based on Islamic values that are sustainable and relevant to the needs of modern society. In the era of globalisation, where economic and social inequality is getting sharper, the role of companies as agents of change is very important. Islam provides a strong foundation for integrating social and spiritual responsibility in business activities. Therefore, this research is expected to be a foothold to develop a more inclusive and oriented CSR conceptual framework that is practice-oriented to Islamic values.

Corporate Social Responsibility (CSR) is one of the important concepts in the modern business world that emphasises corporate responsibility to society and the environment. From an Islamic perspective, the concept of CSR has a deeper dimension because it is not only oriented towards material gains but also on spiritual values, social justice, and the welfare of the people. Islamic principles such as *zakat*, *infaq*, and *shadaqah* are relevant frameworks for understanding CSR as an instrument of poverty alleviation, economic equity, and social development.

Social and economic inequality in various countries, including Indonesia, shows the need for companies to actively support people's welfare. Although many companies have implemented Corporate Social Responsibility (CSR) programs, their implementation is often formal and does not touch the root of existing social problems. In this context, from the Islamic perspective, CSR is an ethical obligation and a religious obligation that can be implemented through *zakat*, *infaq*, and *shadaqah* mechanisms. Research shows that the potential of *zakat* in Indonesia, which is estimated to reach trillions of rupiah per year, is still not optimally utilised to improve people's welfare (Behringer & Szegedi, 2016). *Zakat*, *infaq*, and *shadaqah* are important elements in the Islamic economic system that are often poorly integrated with corporate CSR programs. This integration is essential to create a CSR model that is effective and in line with the values of justice and sustainability. In this case, CSR can serve as a bridge to connect social needs with existing resources, including *zakat* funds that can be used for more targeted and sustainable social programs (Singh & Verma, 2017). By integrating *zakat*, *infaq*, and *shadaqah* in the CSR framework, companies can increase social contributions and fulfil spiritual responsibilities based on Islamic teachings (Kang & Namkung, 2017).

II. METHOD

This study uses the Systematic Literature Review (SLR) approach with the guidance of Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) to ensure quality and transparency in the literature analysis process. The research procedure is carried out in the following stages:

1. Identification. Literature searches are conducted at this stage using several academic databases, including Scopus, Google Scholar, Semantic Scholar, and ProQuest. The keywords used include "Islamic CSR," "*zakat*," "*infaq*," "*shadaqah*/alms," and "corporate social responsibility in Islam." This process resulted in 350 potentially relevant articles.
2. Filtering. The found articles are then filtered to eliminate duplication and irrelevant literature. Screening is done by reading the title and abstract. 170 articles not by the research focus were issued, leaving 110 for the next stage.

3. Credentials. The remaining articles are evaluated using inclusion criteria, namely:
 - a. Focus on CSR in Islamic perspective
 - b. Discussing *zakat*, *infaq*, or *shadaqah* in the context of CSR
 - c. Published in indexed journals in the last 10 years. After evaluation, as many as 20 articles were declared to meet the criteria and selected for further analysis.

4. Data Analysis and Synthesis. Articles past the inclusion stage were analysed to identify Islamic-based CSR's main themes, trends, and contributions. The analysis results focused on the role of *zakat*, *infaq*, and *shadaqah* in CSR and their impact on community welfare and company reputation. The data is synthesised to provide a holistic and strategic picture of the implementation of CSR based on Islamic values. This method allows research to produce structured, relevant, and accountable findings, contributing to developing Islamic-based CSR literature and practices.

III. RESULT AND DISCUSSION

This study used the Systematic Literature Review (SLR) method with the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) approach. This approach involves four main stages, identification, screening, eligibility, and inclusion, to ensure the quality and relevance of the analysed literature.

Identification

The identification process was done by searching for literature on CSR in Islam, *zakat*, *infaq*, and *shadaqah* using academic databases such as Scopus, Google Scholar, Semantic Scholar and ProQuest. The keywords used included “Islamic CSR,” “*zakat*,” “*infaq*,” “*shadaqah*,” and “corporate social responsibility in Islam.” From this process, 350 potentially relevant articles were found. The following is a summary of the identification process in tabular form:

Table 1. The identification process of searching for literature

Database	Keywords	Number of Articles Found	Information
Scopus	Islamic CSR, <i>zakat</i> , <i>infaq</i>	120	The article is relevant and focuses on theoretical concepts and case studies.
Google Scholar	corporate social responsibility	150	A wide range of sources, including journals, conferences, and reports.
Semantic Scholar	<i>zakat</i> , <i>shadaqah</i> , <i>infaq</i>	50	Focus on the practical application of CSR in the Islamic context.
ProQuest	corporate social responsibility	30	Articles with business perspectives and <i>zakat</i> -based CSR implementation.
Total		350	An article that will be further analysed in the

next stage.

This process ensures that the literature collected covers various perspectives, from basic concepts to practical implementation of Islamic-based CSR.

Screening

The screening stage is carried out to eliminate duplicate or irrelevant literature. After reading the abstract and title, 170 articles were expelled because they did not fit the focus of the research. A total of 110 articles continue to the next stage.

Table 2. Literature screening stage

Stages	Number of Articles	Information
Initial articles found	350	Articles identified from databases (Scopus, Google Scholar, etc.)
Duplicate article	70	Articles that appear more than once in various databases.
Irrelevant article	100	Articles that do not fit the research focus after reading the abstract.
Continue Filtered Articles	110	Articles of high relevance for more in-depth analysis.

This screening process ensures that the articles that proceed to the next stage have high relevance to the focus of CSR research in Islam, *zakat*, *infaq*, and *shadaqah*.

Eligibility

At this stage, the remaining articles are evaluated based on inclusion criteria, such as (1) focusing on CSR from an Islamic perspective, (2) discussing *zakat*, *infaq*, or *shadaqah* in the context of CSR, and (3) articles published in indexed journals over the past 10 years. After evaluation, 20 articles were selected for further analysis. At this stage, the remaining articles are evaluated based on the following inclusion criteria:

- a. Focus on CSR in an Islamic perspective
- b. Discussing *zakat*, *infaq*, or *shadaqah* in the context of CSR
- c. Articles published in indexed journals over the past 10 years

After evaluation, 20 articles were selected for further analysis. The following is a summary of the feasibility evaluation process in the form of a table:

Table 3. Article criteria fulfillment

Inclusion Criteria	Number of Articles Met	Information
Focus on CSR in an Islamic perspective	50	An article that explicitly discusses Islamic-based CSR.
Discussing <i>zakat</i> , <i>infaq</i> , or <i>shadaqah</i>	30	Articles that highlight <i>zakat</i> , <i>infaq</i> , or <i>shadaqah</i> within the framework of CSR.
Published in indexed journals (last 10 years)	20	Articles that are relevant and meet the quality standards of

		indexed journals.
Total Selected Articles	20	Articles that meet all inclusion criteria and are ready for further analysis.

This feasibility process ensures that the analysed articles are of high quality and have strong relevance to the focus of the research.

Inclusion

Articles that pass the eligibility stage are analysed in depth to obtain relevant data. The analysis shows that implementing Islamic-based CSR through *zakat*, *infaq*, and *shadaqah* has great potential to improve people's welfare. Here are the results of the analysis in the form of a table:

Table 4. Article eligibility analysis

Analysed Aspects	Key findings	Information
The Role of <i>Zakat</i>	Helping poverty alleviation through structured and transparent fund allocation.	Corporate <i>zakat</i> is used for economic empowerment and direct assistance.
<i>Infaq</i> Contribution	Support flexible social programs, such as disaster relief and education.	<i>Infaq</i> is used for short-term and urgent activities.
The Impact of <i>Shadaqah</i>	Increasing social solidarity and strengthening the company's relationship with the community.	<i>Shadaqah</i> provide direct benefits to the local community.
Potential for Improved Well-Being	CSR based on <i>zakat</i> , <i>infaq</i> , and <i>shadaqah</i> has created a significant social impact.	Improving access to education, health, and economic empowerment.

This analysis shows that *zakat*, *infaq*, and *shadaqah* have great potential to be integrated into the company's CSR strategy, focusing on sustainability and broad social impact.

The Role and Implementation of *Zakat*, *Infaq*, and *Shadaqah*

The discussion of the results of this study aims to analyse in depth the role and implementation of *zakat*, *infaq*, and *shadaqah* in Islamic-based Corporate Social Responsibility (CSR). Using the Systematic Literature Review (SLR) method and the PRISMA approach, this study reveals various important findings that link Islamic principles to modern CSR practices. The focus of the discussion included the contribution of *zakat* to economic empowerment, the flexibility of *infaq* and *shadaqah* in supporting social programs, challenges, and opportunities of integrating Islamic values into the company's CSR policy. These findings provide theoretical insights and offer practical guidance for companies to maximise social impact through a sustainable spirituality-based approach.

Integration of *Zakat* in CSR

Many companies have adopted *zakat* as part of their CSR program. *Zakat* not only helps the poor but also improves the company's reputation in the eyes of the public. Research

shows that companies that allocate *zakat* transparently tend to gain more trust from the public.

According to stakeholder theory Freeman (1984), this trust is important because it shows that the company meets stakeholders' expectations, including the wider community. In Islam, *zakat* as a religious obligation can strengthen the relationship between companies and communities and create social legitimacy.

Literature references from Hasan (2020) show that *zakat*, as part of CSR, contributes to wealth redistribution, which is the main goal of *Maqasid al-Shariah*. This redistribution helps reduce economic inequality and create social justice. In addition, research by Abdullah & Suhaimi (2019) revealed that companies that manage *zakat* through official institutions such as the National Amil *Zakat* Agency (BAZNAS) or independent *zakat* institutions tend to be more transparent and have a greater social impact (Chan, 1978).

Thus, the integration of *zakat* in CSR reflects corporate social responsibility and creates a real positive impact on the welfare of the community. This model aligns with the triple bottom line principle Elkington (1997), emphasising the importance of balancing profits, people, and the planet. In this context, *Zakat* functions as an instrument to achieve social welfare (people) while supporting business sustainability.

The Role of Infaq and shadaqah in CSR Infaq and Shadaqah

Provide flexibility for companies to support various social programs, such as education, health, and economic empowerment. In the literature, it is found that *infaq* and *shadaqah* are often used to support direct activities, such as disaster relief or the provision of scholarships.

Based on the theory of strategic philanthropy, *infaq* and *shadaqah* can be seen as tools to create significant social impact, especially in the short term. This theory states that social investment carried out with a clear strategy will benefit beneficiaries and gives more (Solihati, 2023).

Research by Amalia and Saputra (2021) revealed that *infaq* and *shadaqah* managed through CSR programs help improve people's welfare and strengthen customer loyalty to the company (Bin-Nashwan et al., 2021). This shows that there is a link between corporate social responsibility and positive business outcomes.

In addition, the theory of utilitarianism is also relevant in this context, where the act of giving *infaq* and *shadaqah* through CSR aims to produce the greatest happiness and welfare for the community (Khumaini et al., 2022). By supporting education and health programs, companies can directly benefit the community while building a positive image in society.

Based on a literature review, managing *infaq* and *shadaqah* through philanthropic institutions such as *Dompot Dhuafa* or *Lazismu* allows companies to reach more beneficiaries more efficiently (Chen & Lin, 2015). This model also minimises the risk of misuse of funds and ensures that the company's social contributions are used for beneficial purposes.

Implementation Challenges

The main challenges in integrating Islamic values into CSR are the lack of managerial understanding of Islamic principles and the low awareness of the potential for *zakat*, *infaq*, and *shadaqah*. In addition, ineffective distribution mechanisms often hinder achieving maximum social impact.

Based on the stakeholder theory put forward by Freeman (1984), companies have responsibilities not only to shareholders but also to all stakeholders, including the community (Solihati, 2023). The integration of Islamic values in CSR, such as *zakat*, *infaq*, and *shadaqah*, can be considered an effort to fulfil its responsibilities to the community as one of the main stakeholders (Bin-Nashwan et al., 2021). However, challenges such as a lack of managerial understanding are often caused by a lack of literacy on sharia principles relevant to CSR (Khumaini et al., 2022).

In addition, the ineffective distribution mechanism of *zakat*, *infaq*, and *shadaqah* can be seen through the lens of system theory, which emphasises the importance of coordination and efficiency in achieving organization goals. For example, Farooq et al. (2017) state that well-organised distribution increases social impact and strengthens the company's legitimacy in the public's eyes (Chen & Lin, 2015). Companies must build strategic partnerships with *amil zakat* institutions and other philanthropic organisations to ensure transparent and accountable distribution.

Another relevant approach is the institutional isomorphism theory of DiMaggio and Powell (1983), which shows that companies tend to imitate the best practices of other organisations in the face of social and regulatory pressures (Tufani, 2024). Companies can increase their credibility while meeting public expectations by adopting best practices in distributing *zakat*, *infaq*, and *shadaqah*.

Operationally, implementation challenges also include a lack of technology that supports tracking and reporting the use of *zakat*, *infaq*, and *shadaqah*. This aligns with the views of Rahim and Idowu (2015), who emphasised that adopting modern technology to implement CSR can increase efficiency and transparency, thereby strengthening public trust in companies (Neri et al., 2019).

Strategic Opportunities Islamic-based CSR

4. Strategic Opportunities Islamic-based CSR has the opportunity to develop as a global model that integrates spiritual values in business. Companies can become agents of significant social change by optimising the potential of *zakat*, *infaq*, and *shadaqah*.

Based on the shared value theory put forward by Porter and Kramer (2011), Islamic-based CSR can create shared value between companies and society (Solihati, 2023). By adopting *zakat*, *infaq*, and *shadaqah* as the main instruments, companies can improve people's welfare while strengthening their business position in the market (Bin-Nashwan et al., 2021). This model fulfils social responsibility and provides globally competitive strategic differentiation.

Furthermore, the spiritual leadership theory developed by Fry (2003) states that leadership based on spiritual values can increase organization commitment, which ultimately strengthen CSR initiatives (Khumaini et al., 2022). When companies integrate

zakat, infaq, and shadaqah into their business strategies, it creates a positive social impact and fosters an inclusive and equity-oriented organization culture.

This strategic opportunity can also be analysed through Elkington's triple bottom line theory (1997), which includes economic, social, and environmental dimensions (Chen & Lin, 2015). Islamic-based CSR that utilises funds, *infaq*, and *shadaqah* can provide real contributions to the three dimensions: empowering the people's economy, education, and environmental preservation.

In addition, a report from the United Nations Development Programme (UNDP) (2019) shows that a religious-based philanthropic approach, including *zakat*, has great potential to support the achievement of the Sustainable Development Goals (SDGs) (Tufani, 2024). This opens up opportunities for companies wanting to play a greater role in global issues while maintaining their Islamic identity. Thus, Islamic-based CSR has the prospect of becoming a globally recognised model again by linking spiritual values with sustainable and inclusive business practices.

This research confirms that the CSR approach in Islam, based on *zakat, infaq, and shadaqah*, strategically contributes to community welfare. With the PRISMA approach, these findings provide a strong empirical basis for developing a sustainable CSR model relevant to the people's needs.

IV. CONCLUSION

This study shows that integrating *zakat, infaq, and shadaqah* in Islamic-based Corporate Social Responsibility (CSR) offers significant strategic advantages for companies. The implementation of CSR based on Islamic values not only strengthens the company's reputation in the eyes of the public but also has a real impact on improving the welfare of society, including poverty alleviation, economic empowerment, and social support in education and health. In addition, this approach emphasises the importance of spirituality in business, creating a sustainable and human values-oriented CSR model.

However, this study has some limitations. First, the data relies entirely on available literature, so it does not include empirical data directly from companies. Second, the research focuses only on *zakat, infaq, and shadaqah*, which may limit exploring other aspects of Islam-based CSR. Third, the research context centres on a Muslim-majority region, so its application in a multicultural society needs additional study. Nonetheless, this research opens strategic opportunities for developing Islam-based CSR as a relevant global model. Potential applications of this approach include developing corporate CSR policies that are more inclusive and based on spiritual values, developing more effective distribution mechanisms, and increasing corporate awareness of their social responsibilities. This research can also serve as a basis for further studies that explore the empirical impact of implementing Islam-based CSR in different sectors and socio-cultural contexts. By integrating spiritual values into business practices, companies can become

agents of greater social change, creating harmony between business goals and community welfare.

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