

Reporting to God. The religious background of corporate social responsibility in Islamic enterprises – airlines

Raportowanie Bogu. Religijne podłoże społecznej odpowiedzialności biznesu w przedsiębiorstwach islamskich – na przykładzie linii lotniczych

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Abstract

Purpose: The aim of the article is to present the role played by ethics and religion in shaping the concept of corporate social responsibility (CSR) on the example of Islam. Therefore, this paper focuses on CSR in Islamic companies and attempts to discover whether Islamic countries are a cultural circle where culture and religion are advantageous when developing CSR.

Methodology/approach: A case study was used to determine CSR disclosure in airlines.

Findings: The results showed that ethics and philanthropy were important to CSR disclosure in Islamic companies. Religion in Islamic countries has a huge impact on companies disclosing their philanthropical and ethical activities.


Practical implications: This paper will better enable academics and practitioners to understand CSR problems in Islamic countries. Our research underlines the role of ethics and religion in the context of CSR.


Originality/value: This paper makes an important contribution by highlighting the importance of ethics to CSR in Islam countries and raises the possibility of CSR reporting being adopted in Islamic companies.

Keywords: Corporate social responsibility, Islam, ethics, religion, reporting, non-financial indicators.

Streszczenie

Cele: Celem artykułu jest przedstawienie roli, jaką odgrywa etyka i religia w kształtowaniu koncepcji społecznej odpowiedzialności biznesu (CSR) na przykładzie islamu. Dlatego artykuł

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koncentruje się na CSR w firmach islamskich w kontekście odpowiedzi na pytanie, czy w krajach islamskich kultura i religia tworzą korzystne warunki do rozwoju CSR.

Metodyka/podejście badawcze: W artykule wykorzystano studium przypadku dla określenia zakresu ujawnień CSR w liniach lotniczych.

Wyniki: Wyniki pokazały, że religia w krajach islamskich ma ogromny wpływ na zakres ujawnień w przedsiębiorstwach z krajów islamskich. Ujawnienia koncentrują się zwłaszcza wokół zagadnień związanych z etyką i działalnością filantropijną.

Praktyczne implikacje: Artykuł pozwoli naukowcom i praktykom lepiej zrozumieć problemy CSR w krajach islamskich. Nasze badania podkreślają rolę etyki i religii w kontekście CSR.

Oryginalność/wartość: Artykuł podkreśla znaczenie etyki dla CSR w krajach islamskich i określa możliwości przyjęcia sprawozdawczości CSR w islamskich firmach

Słowa kluczowe: CSR, Islam, etyka, religia, raportowanie, mierniki niefinansowe.

Introduction

The development of companies frequently absorbs, changes, and undermines human and environmental resources; these concepts cannot be easily ignored. Thus, enterprises are increasingly getting credit or claiming responsibility for sustainable development agenda items such as sustainable production and consumption, climate change and energy, natural resource protection, environmental enhancement, and sustainable communities (Moon, 2007, p. 296).

One important aspect of a country's culture is the extent to which companies are considered responsible contributors to society. In some countries, corporate responsibility is limited to financial well-being, but in others, it involves a broader set of environmental and social values (Jensen, Berg, 2012).

Some scholars believe it is necessary to introduce cultural change to develop a new approach to measurement and communication, including the role of religion as an ethical source, for sustainability reasons. The texts and scripture of Islam, Christianity, and Judaism were studied, and it was suggested that conventional CSR evolved from these religions (Abeydeera et al., 2016; Gelmini, 2017; Raimi et al., 2013). Religious doctrines on philanthropy strengthen CSR compliance and enhance social, accounting, and environmental reporting. Brammer, Williams, and Zinkin (2007) explored the relationship between religious denominations and individual attitudes to CSR with a large sample of over 17,000 individuals drawn from 20 countries. The evidence suggests that, broadly, religious individuals do not prioritize a company's responsibilities differently, but they do tend to hold a broader concept of the social responsibilities of businesses than non-religious individuals. However, the study showed that this is not true for all religious groups or all CSR areas Ramasamy et al. (2010) showed different points of view in this matter. Survey evidence showed that Asian consumers demanded greater social responsibility from businesses, while primary data collected from consumers in Hong Kong and Singapore showed a significant relationship between religiosity and CSR support.

In enterprises that implement CSR, there is pressure to measure the effects of activities using non-financial metrics. However, in Islamic CSR models, there is a greater emphasis on purely ethical responsibility.

The aim of the article is to present the role played by ethics and religion in shaping the concept of CSR on the example of Islam. This paper focuses on CSR in Islamic companies in the aviation industry; we chose five airlines from Islamic countries.

The paper is organized as follows. The first section includes the literature review. In the first point, we described the concept of CSR, while the second point shows the role of ethics in Islam. The second section outlines the research question, while the next section presents the methods and results. The fourth section is the discussion, and the last one concludes.

1. Literature review

1.1. The concept of CSR

CSR has become prominent globally in recent years as businesses become more aware of the need to consider stakeholders' interests to enhance their corporate image and maintain good community relations (Tuokuu, Amponsah – Tawiah 2015, p. 26). CSR has become a complex concept and a key decision-making component of several multinationals considered leaders in the field (Cedillo Torres et al., 2012, p. 52). It has been used as a synonym for business ethics, defined as corporate philanthropy, and considered central to environmental policy. However, it has also been confused with corporate social performance and corporate citizenship (McWilliams et al., 2005, p. 12). The most relevant CSR theories and approaches focus on the following societal aspects: economics, politics, social integration or ethics (Table 1).

Table 1. CSR theories

Types of theory	Private companies	
	Description	Approaches
Instrumental theories	The corporation is an instrument for wealth creation, and this is its sole social responsibility. Only the economic aspect of the interactions between business and society is considered. CSR is a mere means to the end of profits	<ul style="list-style-type: none"> • Maximization of shareholder value • Strategies for competitive advantages
Political theories	The social power of a corporation is emphasized, specifically its relationship with society and its responsibility in the political arena	<ul style="list-style-type: none"> • Cause-related marketing • Corporate constitutionalism • Integrative social contract theory • Corporate citizenship

cont. tab. 1

Types of theory	Private companies	
	Description	Approaches
Integrative theories	Business depends on society for its existence	<ul style="list-style-type: none"> • Issue management • Public responsibility • Stakeholder management • Corporate social performance
Ethical theories	The relationship between business and society is entwined with ethical values	<ul style="list-style-type: none"> • Stakeholder normative theory • Universal rights • Sustainable development • Common good

Source: Garriga, Mele (2004).

CSR can be profitable for corporations by reducing materials and wastage costs, boosting staff productivity, creating favorable production and trading conditions, and increasing future customers. It also gives a company favorable publicity (Shaw, 2007, p. 18). Alongside quality, CSR is considered important for reputation. CSR communication has developed as a branch of corporate communications that is responsible for sustainability and social responsibility issues. It is described as “a process of anticipating stakeholders’ expectations, [articulating] CSR policy, and managing [...] different organization communication tools designed to provide true and transparent information” (Podnar, 2008, p. 75). CSR reports have become increasingly popular among commercial companies, especially those that comply with the EU directive on disclosing non-financial information, published in November 2014. Entities of public interest in the EU that employ more than 500 employees are obliged to introduce advanced non-financial reports (Szadziwska et al., 2020).

A sustainable development report must address how an organization contributes or is going to contribute to improving or worsening economic, environmental, and social conditions and local, regional and global perspectives on development. Reports that only consider one area will not be considered a solution. Thus, reports must present the results of a broader concept of sustainable development (G4 General Reporting Initiative (GRI) reporting guidelines, 2016, p. 17).

The GRI was initiated in 1997, and its guidelines (Table 2) were created to stimulate socially responsible corporate behavior to assist companies in disclosing non-financial information about the way they pursue their activities. The guidelines address environmental and social conduct and include other subjects, such as corruption and human rights (Cedillo Torres et al., 2012, p. 52). The GRI framework is intended to be a generally accepted framework for reporting an organization’s economic, environmental, and social performance in a format that mirrors financial reporting and is more transparent. It can be used by companies of any size, including non-profit and government organizations (Wilburn, Wilburn, 2013, p. 65).

Table 2. Categories and aspects of the guidelines GRI4

Category	Subcategories/Aspects
Economic	Economic performance, market presence, indirect economic impacts, procurement practices
Environmental	Materials, energy, water, biodiversity, emissions, effluents and waste, products and service, compliance, transport, overall, supplier environmental assessment, environmental grievance mechanisms
Social	Labor practices and decent work Employment, labor/management relations, occupational health and safety, training and education, diversity and equal opportunity, equal remuneration for women and men, supplier assessment for labor practices, labor practice grievance mechanisms
	Human rights Investments, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, security practices, indigenous rights, assessment, supplier, human rights assessment, human rights grievance mechanisms
	Society Local communities, anti-corruption, public policy, anti-competitive behavior, compliance, supplier assessment for impacts on society, grievance mechanisms for impacts on society
	Product responsibility Customer health and safety, product and service labeling, marketing communications, customer privacy, compliance

Source: Reporting principles and standard disclosures (2015, p. 44).

1.2. Ethics in Islam

Culture as a social phenomenon is an important human adaptation mechanism (Cowperthwaite, 2010, pp. 177–178). According to Hofstede (2001, p. 9), culture determines both personal and professional aspects of human life, although individuals are usually unaware of this impact. What constitutes the core of culture are certain rules concerning human activities, defined as cultural norms (methods leading to the achievement of goals) and cultural values (informing what goals are appropriate, worthy and right). For this reason, religion becomes an important cultural factor as a source of cultural values. Religion and ethics – as values systems – are a permanent element of reality (Warchalowski, Osuchowska, 2016). According to the most basic and general understanding, religion is a set of personal or institutionalized attitudes, rituals, and beliefs towards an immaterial, transcendent reality (a god) and related beliefs about the origin and purpose of human life, as well as moral principles and norms.

Religion manifests itself in the doctrinal dimension, in religious activities (cult, rituals), in the socio-organizational sphere (religious community), and as individual spirituality (mysticism). It can also be understood as a socio-cultural system of designated behaviors and practices, morals, beliefs, worldviews, ethics, or organization that connects humanity with supernatural, transcendental, and spiritual elements (*Merriam-Webster Dictionary*, 2019).

Ethics (moral philosophy), in turn, includes the concept of good and bad behavior and therefore aims to address the issue of human morality by defining concepts such as good and evil, virtue and vice, and justice and crime (Martinez, 2019). Morality, which is one of the social normative systems, distinguishes between intentions, decisions, and actions, identified as right or wrong and that simultaneously constitute a construct of justice (Long, Sedley, 1987). Normative ethics examines morality in relation to universal evil and good, irrespective of the values or customs professed and cultivated by particular peoples or cultures. Meanwhile, descriptive ethics deals with morality that relates to personal or cultural values, codes of conduct or social mores in which it is applicable and accepted by the individual. In the descriptive sense, morality does not connote objective statements; it only refers to what is considered to be right or wrong in a given environment (Zalta, 2016).

There are normally several competing (partly compatible and partly different) normative systems that function within a given culture, like norms of behavior permitted by law, moral norms imposed by a given philosophical or religious system, or norms of a particular community that submit to socialization. Moral rules most often take the form of orders or prohibitions and violating them usually leads to an internal mental conflict (Maryniarczyk, 2000). In contrast to moral principles, ethical principles are general, philosophical statements that result from a given worldview. Thus, they are the adopted conceptual system (in some cases, also the religious one). Based on these ethical principles, specific moral orders and prohibitions can be created. Different ethical principles can therefore lead to the same moral principles. Ethics and morality are, therefore, essential parts of a socio-cultural system like religion, although religion may or may not be the foundation of ethics and morality.

The major sources of Islamic ethics are the *Qur'an* and *Sunnah* (the tradition). It is because of the holism of Islam – it is a religion that strongly affects a follower's life. The primary message of the *Qur'an* is "I have been sent to accomplish the best of the morality" (Al-Ghazali, 2001). In this way, the Prophet Muhammad claims that Allah sent him to the people to improve their ethics.

Islamic ethics are defined as principles and values based on Islamic sources that are consistent with the ability of human beings, and that cover all facets of life (Mohammed, 2011; Al-Ghazali, 2001; Al-Qaradawi, 1994). In Islam, ethics are related to faith (*iman*) and the religious feelings that result from following what Allah asks Muslims to do; what is especially important is that faith cannot be accepted without connecting it with good deeds (Al-Ghazali, 2001).

There are at least three types of social ethics: individual, familial, and societal (Al-Aidaros et al., 2013). The virtues of cooperation, protecting the privacy of

others, refraining from gossip, prohibiting robbery, fraud and injustice, and spreading = brotherhood, friendship, and love among all are examples of Islamic societal ethics (Al-Aidaros et al., 2013). The essential rule in business is honesty and fair dealing, and Muslim business people should have high ethical principles (Kaliffa, 2003). Islamic ethics tolerate the making of profit and the possession of property, as long as the profit is not excessive and the process of making profit does not harm others. The market should be free and not subject to manipulation; individuals engaging in trade and commerce should act fairly (Lewis, 2006). Dealing in stolen goods is forbidden (Al-Qaradawi, 1994). Advertising is not encouraged when the intention is to increase prices in times of scarcity, and so profit at the expense of others (Lewis, 2006). Monopolistic practices, i.e., taking advantage of others through the improper exercise of economic power, is inconsistent with Islam (Abdel Haleem, 1998; Lewis, 2001). Greed (*tamaa*) is negative, in contrast to moderation (*iqtisad*) (Lewis, 2001).

Islamic ethical principles also consider people's ability to implement such principles, as Allah has knowledge of the weaknesses and strengths of mankind (Al-Qaradawi, 1996). The sense of responsibility in Islam is wide and strong (Napier, 2009; Noor Lela et al., 2017). There is a responsibility to Allah, but also to the *Ummah* (community of believers) because social justice and welfare (*adl*) are emphasized in the message of the Qur'an (Haniffa, 2002; Lewis, 2001). The *Ummah* principle prevents excessive self-awareness and individuality beyond morality; individual excess is seen as moral corruption.

To summarize, Islamic ethics – which are strongly connected to a transcendental, religious message – is naturally influenced by these principles (Czerny, 2020).

2. The research question

The conventional concept of CSR is built on several theories that are dominant in the Western discussion about the social responsibility and accountability of business (i.e., stakeholder theory, legitimacy theory, and the concept of accountability) (Archel, Husillos, Larrinaga, Spense, 2009; Deegan, 2002; Deegan, Rankin, Tobin, 2002; Orij, 2010). As the theories are solely focused on material, tangible performance and benefits, they are unable to explain the religious or spiritual obligations of business entities towards society and other stakeholders (Abu Bakar, Mohd'Atef, 2015). The Western CSR philosophy and frameworks (including the concepts and disclosure aspects) are limited in the opinion of some CSR researchers (e.g., Haniffa, 2002; Dusuki, Abdullah, 2007; Darrag, E-Bassiouny, 2013; Darus et al., 2013), because:

- there is a lack of understanding of moral or religious obligations;
- there is no comprehensive global context based on the diverse socio-cultural and religious settings all over the world;
- they fail to provide adequate ethical guidance;
- they are based on materialistic philosophy;
- there is no focus on the prioritization of social objectives;
- they reflect humanistic theories and secular ethics and morality.

In contrast, the concept of CSR from the Islamic perspective is based on the Qur'an and the *Sunnah*. As mentioned before, these two main sources are the primary philosophical framework to manage man's relationship with Allah, nature, and other human beings. The relationship is governed under the concept of *Tawheed* (the unity of Allah), where Allah is the Creator, Owner, Absolute, and Ultimate, and the *Shariah*.

A review of the literature on the Islamic concept of CSR shows that there are several paradigms and concepts used by prior studies to explain the Islamic concept of CSR (Muwazir, Muhamad, Noordin, 2006; Dusuki, Abdullah, 2007; Farook, 2007; Mohd Nor, 2012; Darrag, E-Bassiouny, 2013; Darus et al., 2013; Khurshid, Al-Aali, Soliman, Mohamad Amin, 2014):

- the *Tawheed* paradigm;
- the *taqwa* (piety) paradigm;
- the concept of *maqasid Shariah* (the *Shariah's* objectives) and *maslahah* (the public interest);
- four ethical axioms (unity, equilibrium, free will, and responsibility);
- mandatory and recommended forms of Islamic CSR;
- the application of *maslahah* and the importance of social capital.

The Muslim concept of CSR is based on three fundamental principles that stem from the Qur'an, i.e., vicegerency, divine accountability, and the duty on mankind to enjoin good and forbid evil (Elasrag, 2015, p. 92), explaining Allah's reason to create mankind by. In Islam, vicegerency is the belief that Allah has entrusted mankind with stewardship of His possession (i.e., Earth). Mankind is then considered to be a trustee, or vicegerent, of God in this world (Beekun, Badawi, 2005; Czerny, 2020), to manage its resources, and it must be accountable for the way they are acquired and used. People should never forget their role as God's stewards on Earth. This principle implies that people's interactions and relationships are based on justice, accountability, and trust (Parvez, 2000; Czerny, 2020). The principle of divine accountability stems from the vicegerency principle and denotes that individuals are responsible for their deeds and will be accountable to Allah for all of their actions on the Day of Judgment (Elasrag, 2015; Zain et al., 2014). This leads to the principle of enjoining good and forbidding evil (expressing the responsibilities that Allah places on Muslims as trustees and vicegerents).

Theoretical studies on the religious principles that underpin the Islamic concept of CSR, as well as an analysis of the definition of CSR and Standard No. 7 formulated by the Accounting and Auditing Organization for Islamic Finance Institutions (AAOIFI), indicate a convergence between companies' social responsibility as constructed in conventional economic systems and the social responsibility that stems from a religious standpoint (Franzoni, Allali, 2018). Table 3 shows elements of convergence, but also some differences between conventional CSR and Islamic CSR (for both, the main objectives are to make a profit and, therefore, create added value for one's own company, safeguard stakeholders, take ethical responsibility, and assume legal responsibility). The element that diverges from the conventional CSR concept is the obligation of Islamic financial institutions to assume responsibility of a religious nature, i.e., respect the principles and obligations established by Islam and apply them in their business activities.

Table 3. Islamic finance and CSR: the elements of convergence and divergence

Conventional CSR	CSR in Islamic finance
Economic responsibility: create value/profit	Economic responsibility: manage one's own business efficiently and effectively
Social responsibility: safeguard stakeholders' interests	Discretionary responsibility: having a social role, meeting stakeholders' expectations, respecting Islamic ideals
Environmental responsibility: impact of economic activities on natural systems and the environment	Ethical responsibility: respect for the environment; in general, the religious and cultural norms not codified by the law
Legal responsibility: e.g., for worker safety law	Legal responsibility: respect for the law in the country where the company operates
	Religious responsibility: respect for religious obligations in one's own operations

Source: adapted from Franzoni, Allali (2018, p. 7).

The structure of Islamic CSR according to AAOIFI Standard No. 7 is shown below (Table 4).

Table 4. Structure of Corporate Social Responsibility (CSR) according to Auditing Organization for Islamic Finance Institutions (AAOIFI) Standard No. 7

Mandatory conduct	Recommended conduct
Policy for screening clients	Policy for <i>qard hasan</i> ^a
Policy to deal with clients responsibly	Policy to reduce any adverse impact on the environment
Policy for earnings and expenditure prohibited by Sharia	Policy for social-, development- and environment-based investment quotas
Policy for employee welfare	Policy for excellent customer service
Policy for <i>zakat</i> ^b	Policy for micro and small business and social savings and investments
	Policy for charitable activities
	Policy for <i>waqf</i> ^c management

^a A mandatory charitable contribution, often considered to be a tax.

^b A gratuitous loan extended to people in need, for a specified period of time. At the end of that period, the face value of the loan (*asl al-qardh*) is to be paid off.

^c *Waqf* as hubous or mortmain property is an inalienable charitable endowment under Islamic law.

Source: adapted from Franzoni, Allali (2018, p. 6).

Based on the divergence between conventional and Islamic CSR (which is rooted in religion), two theoretical models have been formulated in the literature. The first refers to the Islamic understanding of CSR: Khurshid et al.'s model, based on Carroll's typology of CSR. The second is Haniffa's model of ethical principles and the contents of the Islamic corporate report.

Carroll (1979) defined CSR "as being based on an organization's operations benefiting society, as the social responsibility of business, including the economic, legal and ethical, and society's discretionary expectations of the organization". The typology of CSR proposed by Carroll includes the following components:

- Economic (fulfilling consumer needs, providing jobs with respectable wages, and raising capital for investments).
- Legal (complying with laws and regulations).
- Ethical (morally justifiable codes and conduct, discriminating between right and wrong and honest or dishonest, and not harming others).
- Discretionary or philanthropic (contributing to community welfare by investing in education and charity, and helping society's most needy).

Table 5 shows the economic, social and political activities rooted in *Muamalat* (man-to-man activities) and shaped by *Shariah* as a system of ethics covering all aspects of human life (personal, social, political, economic and intellectual). The system has some unchanging basics and important mechanisms for adjusting to change (Sardar, 2003). *Shariah*, as Islamic law, cannot be separated from religion; it is the foundation of the Islamic worldview (Nathan, Pierce, 2009; Dusuki, 2008; Sardar, 2003). Its fundamentals, such as *aqidah* (creed), *ibadah* (worship) and *akhlqa* (practice of virtue), are not subject to change; however, their implementation in other areas, such as economics, business and others, may require flexibility and improvement (Khurshid et al., 2014; Kamali, 1989).

Table 5. Islamic corporate responsibility

Theme	Content
Islamic Economic Responsibility make profits without harming others	Maximize profit, <i>halal</i> investment, <i>halal</i> products and services, legitimate earnings
Islamic Legal Responsibility comply with Islamic law	Avoid hoarding products and services (<i>haram</i>), fair trade, and ensure the quality of products and services and the correct weights and measures
Islamic Ethical Responsibility follow Islamic values	Avoid cheating and fraud, preclude sexual imagery, prevent exploitation of women, and provide a prayer facility during working hours
Islamic Philanthropic Responsibility contribute to community	Payment of <i>zakat</i> , charity and donations, cultural and religious activities, sponsor pilgrimage (<i>Hajj</i>)

Source: adapted from Khurshid et al. (2014).

CSR does not simply involve strategic or instrumental actions conducted by corporations to develop goodwill or long-term financial performance (Burke, Logsdon, 1996; Lantos, 2001; Johnson, 2003; Husted, 2003; Greenfield, 2004; Garriga, Mele, 2004). Some scholars claim that, in legitimacy theory or social contract theory, CSR consists of actions to legitimize corporations' existence and survival in society (Tomer, 1994; Suchman, 1995; Deegan, 2002; Dusuki, 2008).

CSR in Islam has wider implications in *taqwa* – God-consciousness – which considers businesses to be groups of individuals who have assumed the roles and responsibilities of servants and vicegerents (Dusuki, 2008; Khurshid et al., 2014). Hasan (2002) states that the relationship with God is motivated by principles such as truthfulness, fairness, kindness, and honesty rather than envy, backbiting, and discrimination. These principles should manifest naturally in business activities and relationships with stakeholders. This approach makes humans ultimately responsible to God and the owners of the resources that they consume and manage (*Tawheed* and *Khilafah*¹). They should strive to be socially responsible and benefit the community (Bardai, 2002). The ICSR model proposed by Khurshid et al. (2014) considers four types of responsibility that are similar to those defined by Carroll: economic, legal, ethical and philanthropic.

Haniffa (2002) states that the Islamic practice of disclosing social information should differ from conventional reporting because the information needs of Muslim users are different (Table 6).

Table 6. Ethical principles and the contents of the Islamic corporate report

Theme/Ethics	Content
Finance and Investment <i>Tawheed, Halal v Haram, Wajib^a</i>	<i>Riba^b</i> activities: identify activities and percent profit contribution <i>Gharar^c</i> activities: identify activities and percent of profit contribution <i>Zakat</i> : amount and beneficiaries
Product <i>Tawheed, Halal v Haram</i>	Nature of product/service Identify activities and percent of profit contribution
Employees <i>Tawheed, 'Adl, Amanah^d</i>	Wages Nature of work: religious provisions; holiday and leave; working hours Education and training Equal opportunities
Society <i>Tawheed, Umma, Amanah, Adl</i>	<i>Sadaqah^e</i> : amount and beneficiaries <i>Waqf</i> : type and value <i>Qard Hassan</i> : amount and beneficiaries

¹ *Khilafah*, man's essential assignment, means implementing Allah's intent on Earth and practicing His rules.

cont. tab. 6

Theme/Ethics	Content
Environment <i>Tawheed, Khilafah, Mizan^f, Aakhirah^g, I'tidal^h v Israfi</i>	Use of resources: description and amount Conservation of environment: description and amount spent

^a A jurisprudence, an obligatory act, with failure to perform it being sinful.

^b An Islamic term for interest charged on loans.

^c An uncertainty, hazard, chance or risk.

^d Trustworthiness.

^e A voluntary charity; also benevolence.

^f As a 'balance', 'scales', 'measure', 'weight' in the *Qur'an* refers to the divine guidance that lets humans weigh and measure the propriety and justice of deeds.

^g A Muslim term for the afterlife, repeatedly referenced in chapters of the *Qur'an* concerning the Last Judgment, as an important part of Islamic eschatology.

^h A moderation, temperance.

ⁱ An immoderateness, exaggeration and waste and covers spending on lawful objects but exceeding moderation in quantity or quality.

Source: Haniffa (2002, pp. 128–46).

Haniffa (2000) suggested using *Shariah* to develop Islamic social reports (ISR) for accountability and transparency, as they relate to the relationship between man and God, man and man, and man and nature. She also suggested that ISRs should demonstrate responsibility to God and the community and increase business transparency by providing information conforming to the spiritual needs of Muslim decision-makers (2000, p. 136). She also proposed ethical principles and ISR (Islamic Corporate Reporting) content based on five topics: finance, investment, production, employees, society and the environment.

However, none of the models above has become the official standard to guide Islamic accountants in their reporting. Hence, the research question is: Are Islamic countries a cultural circle where culture and religion are advantageous when developing CSR?

3. Methods and results

To answer the research question, we undertook a case study. Starman (2013) states, "A case study is usually a study of a single case or a small number of cases. The idea of representative sampling and statistical generalizations to a wider population should be rejected, and analytical induction should be chosen instead" (p. 35). There is a common stereotype of a case study in social science books. It is believed that doing such research should be used at the exploratory stages, that it leads only to unconfirmable conclusions, and that it is a method of last resort (Yin, 1981, p. 97). Despite the stereotype, case studies appear with increased frequency. Case studies can employ multiple perspectives that comprise differing ontological,

epistemological, and methodological premises (Järvensivu, Törnroos, 2010, p. 100). These different views can be placed on a continuum from realism to relativism.

We used a descriptive case study (Table 7) to show that ICSR disclosure is relevant to company financial statements (De Massis, Kotlar, 2014).

Table 7. Model of case study for research

Description of case study rules	Case study – airline companies
The case study should have a single research objective. Due to the purpose, the objective must be identified	The objective is the disclosure of ICSR and ISR
The research subject is located at a specific time and place	2018 and 2019
The study utilizes various data collection and analysis techniques	Annual statements of aviation companies, model of ICSR and ISR

Source: Czakon (2016).

Airlines that operate in Islamic countries were chosen for the following reasons:

- Their services are analogous (air transport).
- They focus on customers, so all people using their services, not only nationals – they have an international customer base.
- Their image is important; it is one of the conditions for using the service.
- It is easy to access their reports and statements.

All surveyed airlines represent countries where Islam is the dominant religion. Table 8 provides a short description of the airlines.

Table 8. Description of airlines

Item	2018	2018	2019	2018	2018
	Air Astana Kazakhstan	Garuda Indonesia Indonesia	Turkish Airlines Turkey	Pakistan International Airlines Pakistan	Royal Jordanian Jordan
Number of passengers in million	4.32	38.44	75.2	No data	3.26
Destinations – number of countries	21	19	127	23	40
Aircraft in fleet	34	142	316	30	26
Number of employees	5,210	20,000	27,680	10,500	4,054

Source: information included in the annual statements and website of the researched airlines.

The largest of the airlines is Turkish Airlines, which has the largest fleet and handles the most passengers. It has 27,680 employees and flies to 127 countries.

Garuda has the second-largest fleet and number of passengers. The other airlines have much smaller fleets and fewer destinations.

Our research is based on the data in Tables 2, 5, and 6. All disclosures in the annual reports of the airlines were assigned to GRI4 aspects and subcategories (Table 2); we then assigned them to the models developed by Khurshid et al. (Table 9) and Haniffa (Table 10).

Table 9. Disclosure of CSR in airlines – model proposed by Khurshid et al.

Item	Air Astana Kazakhstan	Garuda Indonesia Indonesia	Turkish Airlines Turkey	Pakistan Internation- al Airlines Pakistan	Royal Jordanian Jordan
Islamic Economic Responsibility					
<i>Market presence, indirect economic impacts (implementing innovations)</i>	–	4	12	–	–
<i>Customer privacy (customer satisfaction)</i>	–	10	8	–	–
<i>Employment (job creation)</i>	2	15	1	–	–
Total	2	29	21	–	–
Islamic Legal Responsibility					
<i>Diversity (gender)</i>	–	2	2	–	1
<i>Occupational Health and Safety</i>	–	13	8	3	–
<i>Human rights grievance mechanisms (ethics and compliance law/practices)</i>	3	3	3	–	–
<i>Customer privacy (customer satisfaction)</i>	–	10	8	–	–
Total	3	28	21	3	1
Islamic Ethical Responsibility					
<i>Grievance mechanisms for impacts on society (ethics and compliance law/practices)</i>	3	3	3	–	–
<i>Diversity (gender)</i>	–	2	2	–	1
<i>Training and education (staff training)</i>	4	7	19	1	–
<i>Labor/management relations (employee engagement)</i>	1	20	11	2	–

Item	Air Astana Kazakhstan	Garuda Indonesia Indonesia	Turkish Airlines Turkey	Pakistan Internatio- nal Airlines Pakistan	Royal Jordanian Jordan
<i>Occupational Health and Safety</i>	–	13	8	3	–
<i>Waste (neutralization and recycling)</i>	3	3		–	–
<i>Emissions (fight against climate change)</i>	7	16	17	–	5
<i>Waste (circular economy – recycling plastics)</i>	1	1	4	–	–
<i>Biodiversity (environmental protection and biodiversity)</i>	1	6	–	3	–
<i>Water (sustainable management of water resources)</i>	–	2	–	–	–
Total	20	73	64	9	6
Islamic Philanthropic Responsibility					
<i>Local communities (philanthropy)</i>	9	20	–	11	9
Total	9	20	–	11	9
Report year	2018	2018	2019	2019	2018
Total disclosures	34	150	106	23	16

Source: authors' own elaboration based on the annual statements of the surveyed airlines.

Table 10. Disclosure of CSR in airlines – Islamic Corporate Report by Haniffa

Item	Air Astana Kazakhstan	Garuda Indonesia Indonesia	Turkish Airlines Turkey	Pakistan Internatio- nal Airlines Pakistan	Royal Jordanian Jordan
Finance and Investment					
<i>Market presence, indirect economic impacts (implementing innovations)</i>	–	4	12	–	–
Total	–	4	12	–	–

cont. tab. 10

Item	Air Astana Kazakhstan	Garuda Indonesia Indonesia	Turkish Airlines Turkey	Pakistan Internatio- nal Airlines Pakistan	Royal Jordanian Jordan
Product					
<i>Customer privacy</i> (customer satisfaction)	–	10	8	–	–
Total	–	10	8	–	–
Employees					
<i>Diversity (gender)</i>	–	2	2	–	–
<i>Occupational Health and Safety</i>	–	13	8	–	–
<i>Training and education (staff training)</i>	4	7	19	1	–
<i>Human rights grievance mechanisms</i> (ethics and compliance law/practices)	3	3	3	–	–
Total	7	25	32	1	–
Society					
<i>Labor /management relations (employee engagement)</i>	1	20	11	2	–
<i>Employment (job creation)</i>	2	15	1	–	–
<i>Local communities (philanthropy)</i>	9	20	–	11	9
<i>Grievance mechanisms for impacts on society</i> (ethics and compliance law/practices)	3	3	3	–	–
Total	15	58	15	13	9
Environment					
<i>Waste (neutralization and recycling)</i>	3	3	–	–	–
<i>Emissions (fight against climate change)</i>	7	16	17	–	5
<i>Waste (circular economy – recycling plastics)</i>	1	1	4	–	–

Item	Air Astana Kazakhstan	Garuda Indonesia Indonesia	Turkish Airlines Turkey	Pakistan Internatio- nal Airlines Pakistan	Royal Jordanian Jordan
<i>Biodiversity</i> (environmental protection and biodiversity)	1	6	3	–	–
<i>Water</i> (sustainable management of water resources)	–	2	–	–	–
Total	12	28	24	–	5
Report year	2018	2018	2019	2019	2018
Total disclosures	34	125	91	14	14

Source: authors' own elaboration based on the annual statements of the surveyed airlines.

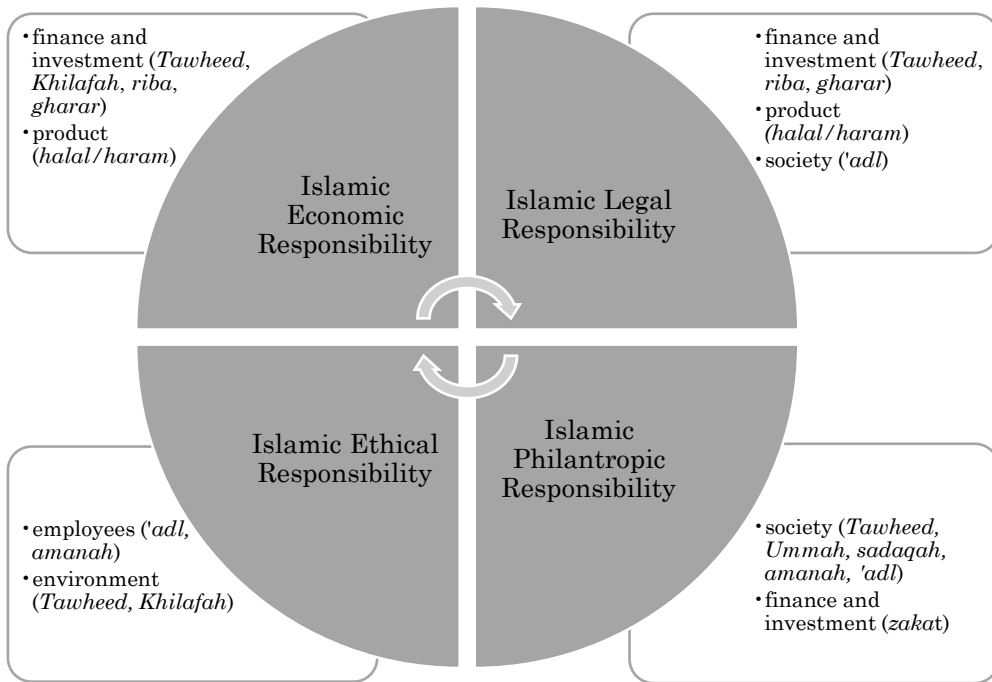
The largest number of disclosures was recorded in Islamic ethical responsibility, followed by philanthropic responsibility.

In Haniffa's model, most disclosures were recorded in the society category/sub-category.

Common areas were found when comparing Kurshid, Al-Aali, Soliman and Amin's proposed ICSR model with Haniffa's ethical principles. The Islamic economic and legal responsibility described by Kurshid et al. covers the ethical issues shown by Haniffa in production, finance, and investment areas and takes into account *Tawheed* (also *Khilafah*), *halal* or *haram* activities and products. Legal responsibility shows issues connected with the Islamic concept of justice (*'adl*). Ethical responsibility shows issues connected with employees and environmental issues, while philanthropic responsibility covers ethical issues connected with society and finance and investment, with *zakat* considered a kind of alms and tax in many majority-Muslim countries (Figure 1).

These considerations show that CSR in countries with a Muslim majority is rooted in Islam. There is also a strict convergence between the principles of these two models and the reporting manner of the companies examined, even though the models are not approved as a standard or as an official reference. Comparative studies focused on the religious elements in these companies' reports to show that companies in Muslim countries are ready for CSR and that religion affects this readiness.

Figure 1. The ICSR model proposed by Khurshid et al. and its connections to the content of ICR by Haniffa



Source: authors' own elaboration.

4. Discussion

The Islamic ethical system is based on equal, justifiable, benevolent, and accountable principles. Muslims cannot compartmentalize their behavior into religious and secular in good faith, and their actions are bound by *Shariah* (Lewis, 2001). Therefore, Islam and its law are models for organizing society and guiding individuals (Tinker, 2004). Thus, social institutions and practices reflect the range of relevant Islamic principles (Lewis, 2001; Tinker, 2004).

Islam has laws to regulate accounting practices, but they are not always similar to western regulations (Napier, 2009). Ethical principles have always characterized accounting in Islam, a social commitment grounded in *Shariah* that prohibits illegal activities (Saadeh et al., 2016). In the literature, Islamic accounting is defined as a tool that allows Muslims to assess their accountability to God in interpersonal or environmental transactions (Jaworska, 2011; Adamek, 2016). It communicates the economic situation and performance of the business unit and

guarantees that information is correct, follows *Shariah* law, and is free from counterfeiting (Hameed, Yaya, 2011).

According to *Shariah* law, in Islamic accounting, the receivers of information are the community of believers (*Ummah*). The responsibilities to God and *Ummah* are about achieving profits ethically and dividing wealth between people fairly. Ethical principles define what is true, just and right, and they describe corporate responsibility towards God and societal priorities. Due to *Shariah* rules, Islamic accounting identifies, measures, and presents socio-economic and religious events and transactions (financial and non-financial). Islamic ethical principles respect the right of shareholders and the consumers of accounting information, and they avoid exploitation and harm (Abu-Tapanjeh, 2007). Furthermore, Islamic ethics in accounting practices apply truth, fairness, and justice principles to ensure that the consumer receives the correct information. All exploitation and activities that are detrimental to society are prohibited in the Islamic ethical system. Islamic users of financial information must avoid transactions in companies with activities illicit to Muslims (Aldulaimi, 2016).

Analysis of the airline reports confirms that they pay attention to social responsibility activities that, in Muslim ethics, are particularly important, such as environmental protection, occupational health and safety, and philanthropy. In employee activities, in addition to providing opportunities for professional and personal development and equal treatment, it is important to support efforts to encourage and engage them in activities that have a positive impact on the environment. These activities are reported in great detail, and the number of activities is particularly numerous. Indonesian Garuda airline is the leader in this, which is probably not accidental; it has the world's largest Muslim population, although it is not yet governed by *Shariah* law.

Comparing these reports with ICSR and ICR, common areas were found between the models and reporting methods because of the common principles of Islam, which people brought up in the culture follow. The most important concept in Islamic philosophy is the *Tawheed*. It implies the unity and equality of all God's creations in the worship of God and their equality as partners. It asks for the recognition of the existence of all and the due appreciation of the interdependency and interconnectedness between all (Kamla et al., 2006). It reflects a mutuality and a universal common good to which all contribute (Al-Qaradawi, 2000). There is an equilibrium that should not be transgressed at any level (Hobson, 1998). Such holism makes substantive allusions to the environment and has various implications. The suggestion is of a fragile balance that constitutes the natural world.

The concept takes on further significance once its implications for human beings are more fully appreciated – concern about people is integral to the vision, as is caring for the environment (Kamla et al., 2006). In this regard, observing the concept and maintaining balance requires modesty, justness and fairness. The Islamic principle of kindness (*Ihsan*), the prohibition of abuse, and respect for all are integral to the concept of *Tawheed*. The balance in the Qur'an may be thought

of as an ecological and social balance (Abdel Haleem, 1998). Consumerism, obsession with profit, and utility (without morality) show ingratitude toward God's creations and God's gift of balance in the universe (Al-Qaradawi, 2000). Non-observance of God's laws, or losing balance, is thought to cause actions with harmful consequences for the environment (Al-Qaradawi, 2000). As well as the possibility of failing to observe the law, there is also the possibility of failing to observe through cheating and creating false laws (Al-Qaradawi, 2000; Lewis, 2001).

There is also considerable emphasis on trusteeship (*Khilafah*) in Islam. Al-Qaradawi (2000) explains that this trusteeship demands the spread of justice, truth, good deeds, and virtue by humankind. People must impose limits on their actions to maintain balance (*supra*) in this respect, as they have a choice (Khalid, O'Brian, 1998). As a trustee for the environment, the Muslim must safeguard and cultivate it, consistent with maintaining the balance. This concept does not give humanity complete control over or access to God's resources.

In Islam, concern for people is connected to concern for the whole community (*Ummah*) and emphasizes social justice (*'adl*), social welfare and the countering of oppression (Lewis, 2001). Thus, as individuals and as a collective, people are part of nature and, in Islam, are to be deeply respected (Kamla et al., 2006). The *Ummah* principle prevents excessive self-awareness and individuality beyond morality. Sharing and spreading take precedence over individual excess, seen as moral corruption; Islam prohibits waste and parsimony (Al-Qaradawi, 2000; Begader et al., 2005). There is also emphasis on protecting the relatively weak; Islamic principles instruct how employers treat their employees and their working conditions. More generally, similar principles are important for business operations and management. While Islam tolerates the making of profit, consistent with Muslim fairness concerns, honesty, and just towards others (Lewis, 2001), Muslims do not want to see excessive profits or the making of profit to harm others (Smith, 2006). The notion of making profit above inflation without earning it through work is an issue for Islam in that, in some interpretations, it is akin to gaining interest on loans, and usury is banned.

The analyzed companies' CSR reports reflect all these concepts and principles. As a rule, they do not use GRI indicators; only Turkish Airlines and Garuda Indonesia use them, with Turkish Airlines using a wider range. In the detailed description of activities, it is preferable to emphasize the short-term and long-term effects of the actions taken for society, individuals, and the natural environment. Relatively little attention is paid to financial indicators. The specific holism of Islamic ethics is visible when comparing the analyzed reports with ICSR or ICR models. There are ethical activities described by Haniffa and in the reports that cannot be assigned to one type of responsibility identified by Khurshid et al.; this is because Islam does not distinguish between the law and ethics, nor does it distinguish between the economy and the rights of employees. Islam imposes collectivism of actions and perception. All responsibilities have the same common source, the Qur'an.

Conclusion

We are aware that religion and ethics are not the only factors that may be responsible for the shape of reporting in the analyzed companies. However, there are indications that they do matter. Thanks to the broad and holistic concept of responsibility, Islamic countries represent a cultural circle where culture and religion help to develop CSR. Even if companies do not prepare their reports according to western rules, they attach great importance to areas associated with CSR. It can be debated whether, as observed in the case study, avoiding the use of GRI indicators in reports results from the fact that, from the point of view of a Muslim, they do not reflect the holism of Islamic ethics well enough.

In some respects, these reports are much richer in detail than those from western companies, as they emphasize the ethics of actions. Sin, not just morally dubious or unethical behavior, must be avoided, as well as the sin of omission; this is especially true in philanthropy for local communities, protecting and rebuilding the natural environment and protecting the health and safety of employees and citizens. They are traditionally the most important areas from an Islamic perspective and are critical to fulfilling the central Islamic principle of *Tawheed*. It is also important to note the importance of providing employees with personal development and improvement opportunities, such as training and education, and labor and management relations. It confirms that the analyzed reports were prepared following Islamic ethical guidelines. Constant development and training in skills useful to the community and the environment are characteristic of Islamic ethics and they follow the *Khilafah* (trusteeship) concept.

This paper makes an important contribution by highlighting the importance of the idea of Corporate Social Reporting in Islamic countries.

The limitation of this research is that it is based on a small research sample, which is the nature of case studies. However, the research shows that further investigation is required.

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