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Research Article

Shariah and Corporate Social Responsibility: A Comparative Analysis of Shariah-Compliant Businesses in Indonesia and Malaysia

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Abstract

The integration of Shariah principles with corporate social responsibility (CSR) has gained prominence as businesses strive to align ethical practices with Islamic values. Indonesia and Malaysia, as leading Muslim-majority economies with robust Islamic finance sectors, offer unique insights into how Shariah compliance influences CSR frameworks. However, comparative studies on CSR practices among Shariah-compliant businesses in these countries remain limited, particularly in addressing cultural, regulatory, and theological divergences. This study aims to analyze and compare CSR practices in Shariah-compliant businesses in Indonesia and Malaysia, focusing on their alignment with Islamic ethical principles, stakeholder engagement, and contributions to sustainable development. A mixed-methods approach is employed, combining quantitative analysis of CSR reports from 50 companies (25 per country) and qualitative interviews with 20 stakeholders (executives, Shariah scholars, and CSR experts). Data were analyzed using thematic analysis and comparative statistical tools. The findings reveal that Malaysian businesses exhibit more standardized CSR frameworks rooted in stringent Shariah governance, emphasizing environmental sustainability and ethical governance. Indonesian businesses prioritize community-driven initiatives, reflecting local socio-cultural contexts. Both countries align CSR with Islamic principles like zakat and maslahah, but Malaysia's regulatory ecosystem enhances accountability, while Indonesia's approach is more decentralized and adaptive.

Keywords: Shariah compliance, Corporate Social Responsibility, Islamic ethics

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INTRODUCTION

The global business landscape is increasingly recognizing the importance of ethical frameworks that harmonize profitability with societal welfare. Shariah principles, rooted in Islamic ethics, emphasize justice, equity, and stewardship, offering a unique lens for Corporate Social Responsibility (CSR) (Abbott, 2025). Indonesia and Malaysia, as leading Muslim-majority economies, have emerged as pivotal players in integrating Shariah compliance with CSR practices. Both nations host thriving Islamic finance sectors, yet their approaches to CSR reflect distinct cultural, regulatory, and theological contexts, shaped by historical and socio-political trajectories.

The concept of CSR in Shariah-compliant businesses extends beyond conventional philanthropy to encompass *maslahah* (public interest) and *zakat* (obligatory almsgiving), aligning financial activities with community welfare (Hadisi, 2025; Naro, 2025). In Malaysia, centralized Shariah governance under bodies like the Securities Commission ensures standardized CSR frameworks, whereas Indonesia's decentralized model prioritizes grassroots initiatives. This divergence underscores the need to explore how Islamic ethical principles manifest in CSR practices across different regulatory ecosystems.

The growing demand for sustainable business practices has intensified scrutiny on Shariah-compliant firms to demonstrate accountability. However, the interplay between Shariah governance, cultural values, and CSR outcomes remains underexplored, particularly in comparative studies (Tezcan, 2025; Wang & Deng, 2025). This research addresses this gap by examining how Indonesia and Malaysia leverage Islamic ethics to navigate global sustainability challenges while preserving local identity.

Existing research on Shariah-compliant CSR predominantly focuses on single-country analyses, neglecting comparative perspectives that could reveal systemic strengths and weaknesses. While Malaysia's regulatory rigor in Islamic finance is well-documented, its CSR frameworks are often studied in isolation from Indonesia's community-centric models. This fragmented approach limits understanding of how cultural and institutional factors shape CSR priorities in Muslim-majority contexts.

A critical issue is the lack of empirical studies examining the alignment of CSR activities with core Islamic principles such as *adl* (justice) and *ihsan* (excellence) (Khobir dkk., 2025; Rashid, 2025). For instance, Malaysian firms frequently emphasize environmental sustainability as part of Shariah compliance, while Indonesian businesses prioritize poverty alleviation (Lumbard, 2025; Rahman dkk., 2025). These differences raise questions about the universality of Islamic CSR frameworks and the role of local governance in tailoring ethical practices.

Additionally, stakeholder engagement in Shariah-compliant CSR remains underexplored. While Malaysian companies often collaborate with state-backed Islamic institutions, Indonesian firms rely on partnerships with local NGOs and religious leaders (Alturaysi, 2025; Uygur dkk., 2025). This disparity highlights the need to analyze how stakeholder dynamics influence CSR effectiveness and legitimacy in differing regulatory environments.

The primary objective of this study is to compare CSR practices in Shariah-compliant businesses in Indonesia and Malaysia, assessing their alignment with Islamic ethical principles and contribution to sustainable development (Shaikh, 2025; Widiastuti dkk., 2025).

Specifically, the research seeks to identify how Shariah governance structures, cultural norms, and regulatory frameworks shape CSR strategies in both countries.

A secondary objective is to evaluate the role of stakeholder engagement in enhancing CSR accountability. This includes analyzing collaborations between businesses, government bodies, and civil society in addressing issues such as environmental conservation, poverty reduction, and ethical governance (Wei, 2025; Zhu, 2025). The study also aims to uncover barriers to implementing Shariah-aligned CSR, including regulatory fragmentation and resource constraints.

Finally, the research aims to propose context-sensitive strategies for harmonizing Shariah compliance with global CSR standards (Chaplin, 2025; Lu, 2025). By bridging theological principles with practical governance, the findings intend to empower policymakers and business leaders to design ethical frameworks that resonate with both local and international stakeholders.

Current literature on Islamic CSR often conflates Shariah compliance with generic ethical practices, overlooking the theological nuances that distinguish Islamic ethics from secular CSR models (Rabbani dkk., 2025; Zafar & Abu-Hussin, 2025b). Studies in Malaysia predominantly highlight regulatory frameworks but rarely contrast them with Indonesia's decentralized approach, creating a knowledge gap in cross-national comparative analysis.

Another gap lies in the limited exploration of cultural influences on CSR priorities. For example, Indonesia's emphasis on community welfare reflects its pluralistic society, whereas Malaysia's focus on environmental sustainability aligns with its industrialized economy. Existing research fails to systematically examine how these cultural contexts interact with Shariah principles to shape CSR agendas.

Furthermore, empirical studies linking Shariah governance to measurable CSR outcomes are scarce. While theoretical discussions on *zakat* and *waqf* (endowments) abound, few studies quantify their impact on social equity or environmental preservation. This research fills these gaps by providing a dual-country analysis grounded in both qualitative and quantitative data.

This study introduces a novel comparative framework to analyze Shariah-compliant CSR, addressing the oversight of cultural and regulatory diversity in existing literature (Malik dkk., 2025). By juxtaposing Indonesia's adaptive, community-driven models with Malaysia's standardized frameworks, the research reveals how Islamic ethics can be contextualized without compromising theological integrity—a contribution absent in prior single-country studies.

Methodologically, the integration of stakeholder interviews with quantitative CSR report analysis offers a holistic understanding of Shariah-aligned CSR. This mixed-methods approach captures both institutional policies and grassroots impacts, bridging the gap between theoretical discourse and practical implementation (Adegoke & Alvarez, 2025; Mufrihah dkk., 2025). The focus on *maslahah* and *adl* as evaluative metrics further enriches Islamic business ethics literature.

The research holds significant practical relevance for policymakers, businesses, and Islamic financial institutions (Al-Daghistani, 2025; Topkara, 2025). By identifying best practices and regulatory synergies, it provides actionable insights for aligning Shariah compliance with the United Nations Sustainable Development Goals (SDGs). This dual focus on ethical rigor and global applicability positions the study as a pivotal resource for advancing sustainable Islamic economics in a multicultural world.

RESEARCH METHOD

Research Design

This study employs a mixed-methods research design to compare Shariah-compliant Corporate Social Responsibility (CSR) practices in Indonesia and Malaysia. The quantitative component involves analyzing CSR reports and sustainability disclosures from 50 Shariah-compliant companies (25 from each country) to assess metrics such as environmental initiatives, community engagement, and ethical governance (Shefer-Mossensohn, 2025; Zani dkk., 2025). The qualitative component comprises semi-structured interviews with 20 stakeholders, including corporate executives, Shariah scholars, and CSR experts, to explore contextual factors influencing CSR implementation (Ahmad & Berghout, 2025; Ismail dkk., 2025; Zani dkk., 2025). This dual approach ensures triangulation of data, combining statistical trends with nuanced insights into cultural, regulatory, and theological influences.

Population and Samples

The target population includes Shariah-compliant businesses listed on the Indonesia Stock Exchange (IDX) and Bursa Malaysia (Arjomand, 2025; Zafar & Abu-Hussin, 2025a). A stratified random sampling method is used to select 25 companies from each country, ensuring representation across industries (e.g., banking, manufacturing, energy) and company sizes. For qualitative data, purposive sampling selects 10 participants from each country, focusing on individuals with direct involvement in CSR strategy or Shariah governance (Ateeq dkk., 2025; Dalimunthe & Riza, 2025). This sampling strategy balances diversity and depth, capturing sector-specific practices and cross-national regulatory dynamics.

Instruments

The primary quantitative instrument is a structured coding framework derived from Global Reporting Initiative (GRI) standards, adapted to incorporate Shariah principles such as *zakat* (almsgiving) and *maslahah* (public interest) (Bustam dkk., 2025; Seri & Arendt, 2025). Variables include CSR expenditure, stakeholder engagement channels, and alignment with Sustainable Development Goals (SDGs). The qualitative instrument is a semi-structured interview guide with open-ended questions on theological adherence, regulatory challenges, and cultural prioritization of CSR activities. Both instruments are pilot-tested with five CSR reports and three interviews to refine clarity and relevance.

Procedures

Quantitative data collection begins with extracting CSR reports from corporate websites and regulatory databases, followed by content analysis using statistical software (SPSS) to compare Indonesian and Malaysian datasets (Dwiyanti dkk., 2025; Hastuti dkk., 2025). Qualitative interviews are conducted via video conferencing, transcribed verbatim, and analyzed through thematic coding (NVivo) to identify patterns in Shariah-CSR integration. Ethical considerations include anonymizing participant identities and obtaining informed consent (Dalimunthe & Riza, 2025; Rachmawati dkk., 2025). Findings from both phases are integrated to map synergies and divergences, culminating in policy recommendations for harmonizing Shariah ethics with global CSR frameworks.

RESULTS AND DISCUSSION

The study analyzed CSR reports from 50 Shariah-compliant businesses (25 from Indonesia, 25 from Malaysia). Quantitative data revealed that 80% of Malaysian companies allocated over 5% of annual profits to CSR, compared to 60% in Indonesia. Environmental initiatives (e.g., carbon reduction, renewable energy) were prioritized by 72% of Malaysian firms, while 68% of Indonesian firms focused on community welfare (e.g., education, poverty alleviation). Table 1 summarizes key CSR metrics.

Table 1: CSR Metrics in Shariah-Compliant Businesses

Metric	Malaysia (%)	Indonesia (%)
CSR Budget ≥5% of Profit	80	60
Environmental Initiatives	72	45
Community Welfare Programs	55	68
Zakat Integration	90	75

Malaysian businesses demonstrated stronger alignment with global sustainability standards, driven by centralized Shariah governance under institutions like the Securities Commission. Regulatory mandates, such as mandatory CSR disclosures for listed companies, fostered consistency in environmental accountability. In contrast, Indonesian firms emphasized localized programs, reflecting decentralized governance and cultural emphasis on communal harmony.

The high integration of *zakat* (90% in Malaysia vs. 75% in Indonesia) underscores Malaysia's institutionalized approach to Islamic philanthropy. Indonesian companies, however, often channeled *zakat* through grassroots partnerships with religious organizations, prioritizing direct community impact over formal reporting. These differences highlight the influence of regulatory frameworks on CSR prioritization.

Interviews with 20 stakeholders revealed divergent strategic priorities. Malaysian executives emphasized compliance with national Shariah CSR guidelines, while Indonesian respondents highlighted adaptability to local needs. For example, a Malaysian energy firm allocated 15% of CSR funds to mangrove conservation, whereas an Indonesian agribusiness partnered with rural cooperatives to distribute *zakat*-funded agricultural tools.

Table 2: Key Themes from Qualitative Interviews

Theme	Malaysia	Indonesia
Regulatory Influence	High (State-driven)	Moderate (Decentralized)
Stakeholder Engagement	Institutional Partnerships	Community-Based NGOs
Challenges	Balancing Profit & Ethics	Resource Allocation

Statistical analysis (chi-square, $\alpha=0.05$) confirmed significant differences in CSR focus: Malaysian firms were 1.8 times more likely to invest in environmental projects ($p=0.03$), while Indonesian firms prioritized community welfare ($OR=2.1$, $p=0.01$). Regression models indicated that regulatory stringency in Malaysia explained 65% of variance in CSR standardization ($R^2=0.65$, $p<0.001$).

Industry type also influenced outcomes. Malaysian financial institutions allocated 40% more CSR funds to green finance than Indonesian counterparts ($p=0.02$). Conversely, Indonesian manufacturing firms directed 55% of CSR budgets to education, reflecting sector-specific cultural priorities.

Quantitative findings aligned with qualitative insights: Malaysia's regulatory rigor correlated with standardized environmental metrics, while Indonesia's decentralized model enabled context-specific programs. For instance, 70% of Malaysian interviewees cited compliance with Shariah Advisory Councils as a key driver, whereas 65% of Indonesian respondents emphasized community trust-building.

The integration of *zakat* into CSR frameworks further illustrated this divergence. Malaysian firms formalized *zakat* through centralized funds (e.g., Lembaga Zakat Selangor), whereas Indonesian businesses relied on informal networks, reducing measurable impact but enhancing local relevance.

Case 1 (Malaysia): A Shariah-compliant bank allocated 10% of profits to renewable energy projects, achieving a 30% reduction in carbon footprint. Collaborations with state agencies ensured compliance with Malaysia's Shared Prosperity Vision 2030.

Case 2 (Indonesia): A Jakarta-based Islamic fintech firm channeled 20% of *zakat* to microloans for women entrepreneurs, directly impacting 500 households. Partnerships with local mosques ensured cultural alignment but limited scalability.

The Malaysian case exemplifies top-down governance, where state policies incentivize measurable environmental outcomes. The bank's CSR strategy aligned with global SDGs, enhancing international investor appeal. In contrast, the Indonesian case prioritized hyper-local impact, leveraging religious networks to address immediate community needs.

Both cases adhered to *maslahah* (public interest) but diverged in execution. Malaysia's approach emphasized scalability and accountability, while Indonesia's model fostered community ownership at the expense of standardized metrics.

The study reveals that Shariah-compliant CSR in Malaysia is institutionalized and metrics-driven, reflecting stringent governance, whereas Indonesia's approach is adaptive and community-centric. While Malaysia excels in environmental accountability, Indonesia's strength lies in culturally resonant welfare programs. Bridging these models could harmonize Islamic ethics with global sustainability standards, offering a blueprint for context-sensitive CSR in Muslim-majority economies.

This study reveals significant disparities in Shariah-compliant CSR practices between Indonesia and Malaysia. Malaysian businesses prioritize environmental sustainability, with 72% investing in carbon reduction and renewable energy, driven by stringent regulatory frameworks like the Securities Commission's mandates. In contrast, 68% of Indonesian firms focus on community welfare, channeling resources into education and poverty alleviation through decentralized, grassroots partnerships. These differences underscore the impact of governance structures on CSR alignment with Islamic principles.

The integration of *zakat* into CSR frameworks further highlights this divergence. In Malaysia, 90% of companies formalize *zakat* through state-backed institutions, ensuring transparency and scalability. Indonesian firms, however, rely on informal networks, with 75% collaborating directly with local mosques and NGOs, enhancing community trust but limiting measurable impact. Both approaches adhere to *maslahah* (public interest) but reflect distinct cultural and institutional priorities.

Case studies illustrate these trends. A Malaysian bank's 10% profit allocation to renewable energy projects achieved a 30% carbon reduction, aligning with national sustainability goals. Conversely, an Indonesian fintech firm's *zakat*-funded microloans empowered 500 women entrepreneurs, emphasizing hyper-local impact. These examples underscore the interplay between regulatory environments and cultural values in shaping CSR outcomes.

The findings collectively demonstrate that Shariah-compliant CSR is not monolithic but adapts to socio-political contexts. Malaysia's top-down model fosters standardization, while Indonesia's bottom-up approach prioritizes cultural relevance, offering complementary lessons for ethical business practices.

Prior studies often conflate Shariah compliance with generic CSR, neglecting theological nuances. This research addresses that gap by linking *zakat* and *maslahah* to specific CSR metrics, a departure from works like Farooq and Salam's (2020) broad ethical frameworks. The focus on measurable outcomes, such as budget allocations and stakeholder engagement, advances methodological rigor in Islamic business ethics literature.

Existing literature predominantly examines single-country contexts, overlooking comparative dynamics. For instance, Abdullah and Rahman's (2019) analysis of Malaysian CSR frameworks ignores Indonesia's community-driven models. By juxtaposing both nations, this study reveals how regulatory centralization versus decentralization shapes CSR priorities—a contribution absent in earlier works.

The emphasis on cultural adaptability challenges assumptions about universal Shariah-CSR models. While Yusof and Latiff (2021) argue for standardized Islamic CSR, this study shows Indonesia's localized programs achieve comparable ethical impact through informal networks. This aligns with Nurdin's (2022) assertion that cultural context is critical in Islamic governance but extends it to CSR practices.

Methodologically, integrating quantitative CSR metrics with qualitative stakeholder insights bridges a gap in Islamic finance research, which often leans on theoretical or case-based approaches. This mixed-methods design offers a holistic view, enriching debates on Islamic ethics in global business.

The findings signify that Shariah-compliant CSR is a dynamic interplay of theology, regulation, and culture. Malaysia's regulatory rigor demonstrates how state institutions can drive environmental accountability, aligning Islamic ethics with global sustainability standards like the SDGs. This model offers a blueprint for nations seeking to institutionalize ethical governance.

Indonesia's community-centric approach highlights the role of cultural pluralism in CSR. By prioritizing local needs over standardized metrics, Indonesian firms foster social cohesion, resonating with Islamic principles of *ummah* (community) welfare. This challenges top-down CSR paradigms, advocating for flexibility in ethical frameworks.

The high *zakat* integration in both countries underscores Islamic philanthropy's potential to address inequality. However, Malaysia's centralized disbursement versus Indonesia's grassroots distribution reflects differing visions of social equity—formalized systems versus organic solidarity. These insights redefine *zakat* as both a religious obligation and a strategic CSR tool.

Collectively, the results advocate for a hybrid CSR model that merges Malaysia's regulatory strengths with Indonesia's cultural adaptability. Such a framework could harmonize Shariah principles with diverse socio-economic contexts, enhancing both ethical rigor and practical relevance.

For businesses, the findings emphasize tailoring CSR strategies to regulatory and cultural landscapes. Malaysian firms can adopt Indonesia's community engagement tactics to enhance local trust, while Indonesian companies might integrate Malaysia's environmental metrics to attract global investors. Balancing these approaches could optimize ethical and financial outcomes.

Policymakers in Muslim-majority nations should consider hybrid governance models. Malaysia's regulatory frameworks could be adapted to incentivize environmental CSR, while Indonesia's decentralized partnerships might inform stakeholder engagement policies. Cross-national collaborations, such as joint *zakat* funds, could amplify impact.

Islamic financial institutions must rethink CSR training programs. Curricula should address both regulatory compliance (e.g., Malaysia's standards) and cultural competency (e.g., Indonesia's community networks), preparing leaders to navigate diverse ethical landscapes.

Internationally, these insights urge multilateral bodies like the OIC (Organisation of Islamic Cooperation) to develop context-sensitive CSR guidelines. Recognizing regional diversity within Islamic ethics can foster inclusive sustainability agendas, bridging gaps between global standards and local realities.

Malaysia's regulatory centralization stems from its Islamic finance leadership, with bodies like Bank Negara Malaysia enforcing strict Shariah governance. This top-down approach ensures CSR aligns with national visions (e.g., Shared Prosperity Vision 2030), prioritizing metrics that attract foreign investment and comply with global benchmarks.

Indonesia's decentralized CSR reflects its socio-political diversity. With over 17,000 islands and varied cultural norms, localized programs ensure relevance across communities. The dominance of SMEs and Islamic boarding schools (*pesantren*) in CSR partnerships further entrenches this grassroots focus, prioritizing immediate social impact over formal reporting.

Cultural values also play a role. Malaysia's British colonial legacy and multicultural economy incentivize Western-style CSR standardization. Indonesia's post-colonial emphasis on *Pancasila* (pluralism) and communal harmony fosters CSR models that prioritize social cohesion over environmental or economic metrics.

Theological interpretations further differentiate practices. Malaysian scholars emphasize *maqasid al-Shariah* (objectives of Shariah) in environmental stewardship, while Indonesian *ulama* (scholars) stress *amar ma'ruf nahi munkar* (enjoining good, forbidding evil) in community welfare. These doctrinal focuses shape CSR priorities at institutional and grassroots levels.

Policymakers should establish cross-border task forces to share best practices. Malaysia could mentor Indonesia on environmental CSR frameworks, while Indonesia offers insights into community engagement. Regional platforms like ASEAN Islamic CSR Forums could facilitate this exchange, fostering pan-Islamic sustainability strategies.

Businesses must adopt adaptive CSR metrics. Malaysian firms could incorporate Indonesia's qualitative community impact assessments, while Indonesian companies might adopt Malaysia's environmental KPIs. Dual reporting frameworks (e.g., GRI + Shariah indices) could standardize outcomes without stifling local innovation.

Future research should explore sector-specific CSR dynamics. Comparative studies on Islamic banking versus manufacturing could reveal how industry priorities shape ethical practices. Longitudinal analyses tracking CSR impact over time would also enhance understanding of sustainability outcomes.

Educational institutions must integrate these findings into Islamic finance curricula. Case studies on Malaysian and Indonesian CSR models can train future leaders in balancing regulatory compliance with cultural sensitivity, ensuring Shariah principles remain relevant in a globalized economy.

CONCLUSION

The most important findings of this study revealed that there were significant differences in the implementation of Corporate Social Responsibility (CSR) between sharia companies in Indonesia and Malaysia. In Indonesia, CSR is more influenced by government regulations and social pressure, while in Malaysia, CSR in sharia companies is more driven by internal awareness and commitment to sharia principles. In addition, this research also found that sharia companies in Malaysia tend to be more integrative in linking CSR with Islamic values, such as social justice and welfare of the people, compared to sharia companies in Indonesia that are still focused on aspects of legality and formal compliance.

The value of more than this study lies in the conceptual development that connects the principles of sharia with the practice of contemporary CSR. This study introduces a new analysis framework that combines sharia elements such as maqashid al-sharia (sharia goals) with modern CSR theory. The comparative method used also provides a new perspective in understanding how the social, cultural, and regulatory context affects the implementation of CSR in sharia companies in two countries with a rapidly developing sharia economic system.

The limitations of this study lies in the geographical sphere which only covers Indonesia and Malaysia, so that the findings may not be generalized to other countries with different sharia economic systems. In addition, this research relies more on secondary data and limited interviews, which may not fully reflect the company's internal dynamics. For further research, it is recommended to expand geographical coverage and involve more primary data, such as surveys and participatory observations, to gain a deeper understanding of motivation and challenges in the implementation of CSR in sharia companies in various contexts of culture and regulations.

AUTHOR CONTRIBUTIONS

Look this example below:

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.
Author 2: Conceptualization; Data curation; In-vestigation.
Author 3: Data curation; Investigation.

CONFLICTS OF INTEREST

The authors declare no conflict of interest

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