

PRIMARY RESEARCH

Corporate Social Responsibility Measurement Approaches: Narrative Review of Literature on Islamic CSR

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Abstract. Corporate Social Responsibility (CSR) has gained wide attention during the last two decades. Different measurement instruments and approaches have been developed and applied to different sectors to measure CSR. The concept of CSR in Islam is also an important aspect to discuss and measure. Islam highlights all such areas for a business which could affect the life patterns of the related stakeholders. The aim of this study is to review the different available measurement scales that have been developed and used by different researchers in different areas of the world. Secondly, the CSR concept in Islamic perspective is relatively new as compared to conventional CSR, and a few scales have been developed on Islamic Corporate Social Responsibility (ICSR). This study is also an effort to review ICSR approaches as well. Relevant research articles were selected for this purpose. Narrative review methodology has been used, and scales and approaches were assessed chronologically to check the limitation of existing scales. As CSR is a contextual concept, it is difficult to decide which scale is the best one, but through this study, future researchers will be in a position to select any available scale according to the nature of their study.

KAUJIE Classification: I23, N5

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INTRODUCTION

CSR has sufficiently attained the attention of academic researchers in the last two decades. In spite of reasonable work on CSR by different authors, still there is confusion in the definition of CSR as no single definition can be considered perfect and acceptable by all. Same is the case of the CSR measurement approaches developed and adopted by different scholars. A numbers of definitions and measurement approaches have been presented by the researchers and still no single definition and measurement approach has been considered the perfect due to the contextual nature of this phenomenon. Each approach has its own

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limitations which lead to the development of new scale or instrument (Mart et al., 2013). Scholars have attempted to define CSR with respect to different contexts and industries. This has led to the development of new scales (Dusuki, 2008; Khurshid, Al-Aali, Soliman, & Amin, 2014). On the other side, Islamic CSR concept is also needed to be defined and measured based on the contextual nature of CSR and the related Islamic guidelines.

CSR has been defined by different authors in different ways. Bowen (1953) is considered the first scholar who defined the CSR concept. Bowen (1953) asserts that “CSR is the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society. CSR can be termed as the contribution of the organization towards society’s betterment in different ways”. According to the Carroll’s model, “CSR has four dimensions, i.e., legal, ethical, economic, and philanthropic” (Carroll, 1999). Another more expanded definition of CSR has been presented by Maignan (2001); “extent to which the business assumes the economic, legal, ethical, and discretionary responsibilities which are designed to reflect society’s desire to see business participate actively in the betterment of the society beyond the minimum standard economic, legal, and ethical responsibilities”. Although Social responsibility image of a firm tends to influence the purchase decision of the consumers but it is not the case in all types of products. Some internationally recognized brands/firms like Coke, General Motors, Nestle, etc. try to position themselves among the socially responsible firms (Peloza & Shang, 2011).

In this study, main focus is on reviewing different available approaches that have been developed or used for measurement of CSR. Through this review, the qualities and limitations of different measurement approaches will be highlighted that will not only facilitate the researcher to select the best approach as well as lead the researchers to new dimensions that may cover up all the shortcomings of existing methodologies (Marti et al., 2013).

METHODOLOGY

Narrative review approach has been used in this study to review chronologically different measures and their limitations. Five steps of the review process used in this study are as follows:

1. Key words and term identification.
2. Article identification
3. Quality assessment.
4. Data extraction.
5. Data synthesis.

For review of available CSR instruments and models, research articles were first downloaded using the key-words, i.e., CSR, ICSR, measurement approaches for CSR, development of CSR measurement scale, etc. Next step was to select relevant articles based on the objective of this study, as more than 300 articles were downloaded from different sources like Google scholar, SSRN, academia, etc. Only those articles were selected which were specifically pertained to development of CSR scale or have used CSR models for measurement (Bapuji & Crossan, 2004; Walker, 2010).

CORPORATE SOCIAL RESPONSIBILITY CONCEPT IN ISLAM (ICSR)

Islam provides a perfect guidance in every step of life whether it is concerned with private or public matters. In Islam, the concept of social responsibility is based on human well-being and good life for the society as a whole. In case of social responsibility, it also highlights all those areas for a business which can affect the life of inhabitants of a particular area. Islam has clear cut guidance for permitted and prohibited functions in human life (Jusoh, Ibrahim, & Napiah, 2015). Further, a Muslim businessman is not responsible towards the society only, but he/she is also responsible to Allah for all his/her doings. If one is indulged in activities which can harm/damage the life of a particular region/area, then according to Islamic law, he is responsible to compensate the damage, and would be required to immediately stop such harmful activities. Islam places highest moral values in human life. Simply, we can conclude that “Islam is basically a moral code of conduct for human life” (Belkacem & Ladraa, 2015).

According to Yusuf and Bahari (2015), Islamic CSR can be categorized in 3 dimensions. These dimensions are based on responsibility relationship. The first category is based on responsibility to and relationship with Allah. Second category includes the responsibility to society, while the third category includes the responsibility to environment. Studies on CSR from Islamic perspective are rare as compared to conventional CSR. It is not strange, as contemporary corporate social responsibility term has been developed by the West and also that is based on Western values (Jusoh, Ibrahim, & Napiah, 2014).

Discussion on ICSR in literature began directly or indirectly with regard to business ethics as corporate social responsibility related mostly to this area (Mohammed, 2007). In another study conducted by Khurshid et al. (2014), in which they tried to develop an “ICSR Model”, they argue that religion influences the managerial decisions and attitude as well as the individual preferences towards society. Other studies like Dusuki and Abdullah (2007), Basah and Yusuf (2013), Mohammed (2007), and Farook, Hassan, and Lanis (2011) also suggested that individuals with religious concern have different attitude towards CSR than those who have no such affiliation. Religious people have more concern towards their social responsibilities than the others.

Different studies also proved that religiosity have a significant influence on ethical practices. In such studies, it has been revealed that religious factor influences the ethical value of CSR than non-religious factor as the latter is mostly concerned with economic aspect of CSR. Same thing has been discussed in a well-known magazine “The Economist” (2005) that CSR is an effort to prove that the activities of a company are humanitarian and socially responsible, but on the other hand, practically, it can be a mask to cover the struggle of profit and power. In Islam, business is considered a sacred trust in the hands of manager who is assumed to be truthful and honest with owners, contracting business entities, and other stakeholders. Conventional CSR is based on theories which have roots from the Western secular world view. It is influenced by a materialistic approach to life rather than an ethical concern, for example “Neoclassical theory of CSR” (Friedman, 1970) and “Strategic/Instrumental view of CSR” (Lantos, 2002). Islam assumes holistic approach, as teachings of Islam are derived from divine revelation, and these are more enduring, eternal, and

absolute. Hence, Islamic guiding principles are much better for corporations that may be struggling for their better performance both in terms of business and social responsibilities.

TABLE 1
Some examples of business ethical principles provided by Islam

Sources from Qur'ān and Sunnah	Business Practice	CSR Practice
<ul style="list-style-type: none"> • “Eat and drink, but waste not by excess; Verily He loves not the excessive” (Qur'ān:7:31). • “Do not mischief on the earth, after it has been set in order, and invoke Him with fear and hope; Surely, Allah’s Mercy is (ever) near unto the good-doers” (Qur'ān, 7:56). • “The world is beautiful and verdant, and verily Allah, be He exalted, has made you His stewards in it, and He sees how you acquit yourselves” (Prophet Muhammad PBUH, as cited in Ahmad, 2004). • The Prophet (pray and PBUH) said, “I will be foe to three persons on the day of judgment, one of them being the one who, when he employs a person who has accomplished his duty, does not give him his due” (Al Bukhari, No. 2019). • “No Arab has superiority over a non-Arab and no non-Arab has any superiority over an Arab; no dark person has superiority over a white person and no white person has superiority over a dark person. The criterion of honor in the sight of God is righteousness and honest living” (Prophet Muhammad PBUH, as cited in Rice, 1999). • “Are those who have knowledge and those who have no knowledge alike? Only the men of understanding are mindful” (Qur'ān, 39:9). • “If the debtor is in difficulty, grant him time till it is easy for him to repay. But if ye remit it by way of charity, that is best for you if you only knew” (Holy Qur'ān, 2:280) 	<p>The importance of taking care of environment.</p> <p>Fair treatment; equal opportunity and training & development of employees</p> <p>Ethical dealing with a debtor in a difficult situation.</p>	<p>Responsibility to Environment.</p> <p>Responsibility to Employees</p> <p>Responsibility towards debtors.</p>

TABLE 1 continue

Sources from Qur’ān and Sunnah	Business Practice	CSR Practice
<ul style="list-style-type: none"> • “Give just measure and weight, nor withhold from the people the things that are their due...” (Qur’ān 11:85). • The Prophet (PBUH) said “God loves, when one of you is doing something that he/she does it in the most excellent manner’ and God has ordained excellence in everything...” (Al-Qaradawi, 1995, as cited in Beekun & Dadawi, 2005). • The Prophet Muhammad (PBUH) said “It is not permissible to sell an article without making everything about it clear, nor is it permissible for anyone who knows about its defects to refrain from mentioning it” (as cited in Williams & Zinkin, 2010). • “It is not righteousness that ye turn your faces towards East or West; but it is righteousness-to believe in Allah and the Last Day, and the Angels, and the Book, and the Messengers; to spend of your substance, out of love for Him, for your kin, for orphans, for the needy, for the wayfarer, for those who ask, and for the ransom of slaves” (Qur’ān 2:177). • “None of you is a true believer until and unless he loves for his fellow man what he loves for his own self” (Prophet Muhammad peace and pray be upon him, as cited in Kamla, Gallhofer, & Haslam, 2006). 	<p>Quality of product; honesty and transparency of transactions</p> <p>Socio-economic justice</p>	<p>Responsibility to customers and clients</p> <p>Responsibility to community.</p>

Source: (Aribi & Arun, 2015)

MEASUREMENT OF CORPORATE SOCIAL RESPONSIBILITY

As earlier discussed, the CSR concept has gain wider acceptability in the developed countries. A numbers of researches have been done on this phenomenon and still researchers are in a struggle to explain the impact of CSR on different sectors. But in case of developing countries like Pakistan, scholars have been lately moving towards the CSR concept to explore it according to their scenario. Much has been done but still ambiguity persists mainly because of contextual nature of this concept. Same thing is also happening to the measurement of CSR methodologies. Different measurement approaches have been devel-

oped and adopted by authors but still no one scale or approach is considered the ideal one for all sectors or regions as mentioned earlier about the contextual nature of CSR (Dusuki, Yusof, & Maimunah, 2008). With the review of literature, we came to know that in Pakistan, there is a need of proper measurement scale for different sectors to assess the Social responsibility-related activities of the firms in Pakistan's context. Furthermore, in Pakistan, CSR of Islamic banking is the most desirable issue as till now, no such scale has been developed to measure the perception of CSR in Islamic banks.

Measurement Scales and their Limitations

According to Carroll (1991), "CSR must be measured because it is an important topic to business and to the society, and measurement is one part dealing seriously with an important matter. The real question is whether valid and reliable measure can be developed". Muskat and Zehrer (2016) claim that "CSR has a strong contextual characteristic; that's why same thing happens here as in the case of defining CSR". Different measurement methodologies and scales are available in the academic literature, but no one has been proved comprehensive enough to cover up all the limitations of prior scales.

The available methods include, "forced choice survey instruments, reputation indices or scales, content analysis, case study methodology, expert evaluation survey of managers, and single & multiple issue indicators" (Aupperle, Carroll, & Hatfield, 1985). According to Martínez, Pérez, & del Bosque (2013) and Maignan (2001), all the measurement approaches presented by different authors in literature can be categorized in 3 main approaches which are:

- (a) Expert assessments,
- (b) Single/multiple indicators, and
- (c) Surveys of management.

Expert assessment: The 1st category, "expert assessment", is actually empirical investigation through which researchers evaluated corporate social performance. According to this approach, information is collected from the industry or business experts in the society. In this sense, many researchers have used well-reputed index and databases for measuring corporate social responsibility (Tsoi, 2010). Through these indices, executives were required to evaluate the company or companies whether they are operating socially responsible to the society and operational environment at large (Maignan & Ferrell, 2001).

Indicators or reputation indices: The 2nd approach for measuring corporate social responsibility is through single or multiple indicators. Few researchers have used some objective indicators to avoid the subjectivity inherent in appraisal of experts. Bragdon and Marlin (1972) used a pollution control index. Council of Economic priorities published this research work in 1972. On the other hand, some scholars have considered Corporate Criminality as an indicator of corporate social responsibility (Davenport, 2000). Different popular databases have been used like Fortune's reputation index, Kinder, Lydenberg and Domini (KLD), Canadian Social Investment Database (CSID) etc. The Fortune index assesses a

company's socially responsible activities from the managerial point of view. KLD evaluates companies based on nine attributes of social responsibility which are: Employee relation, community relations, environment, military contracting, nuclear power, product, treatment of women and minorities, and South-African involvement (Maignan & Ferrell, 2000, Turker, 2009). These indices are normally used to develop a new scale, but have some limitations as the items are not based on theoretical arguments and do not represent all the CSR dimensions, i.e., economic, legal, ethical, and philanthropic. Brown and Dacin (1997) combined four estimates of corporate social responsibility:

- i The Fortune reputation index,
- ii The KLD index,
- iii The Toxic Release inventory (TRI), and
- iv The Ranking provided in the Directory of Corporate Philanthropy.

Survey of management: In case of 3rd category, a number of researchers, such as Aupperle et al. (1985) inquired from the respondents. In this method, respondents were required to express their level of agreement or disagreement with the given 20 statements that were related to social responsibilities of a company or business. According to these scholars, answers of respondents were reflective of the assurance to CSR shown by the companies. Remaining surveys have also focused on corporate behaviors (Singhapakdi, Kraft, Vitell, & Rallapalli, 1995; Singhapakdi, Vitell, Rallapalli, & Kraft, 1996).

The main limitation of these Indices is that the utilized aspects are not based on theoretical arguments and their evaluation range is also narrow (Maignan, 2001). So, they can consolidate information in specific market firms (Turker, 2009).

Single and Multiple Issue Indicators

The 3rd approach, as mentioned above is to use single as well as multiple dimension scales for the measurement of CSR. Single dimension has been used as an indicator of pollution control rate or corporate crimes rate. Against this, the multiple dimensional indicators overcome the limitation of uni-dimensional indices. But they have also a very serious limitation when encompassing the whole structure of CSR (Sharfman, 1996). All the dimensions cannot be covered by one multiple dimensional indicator. On the other side, respondent's response is also a major issue in case of multiple dimensional indicator, due to unawareness of some dimensions and time availability (Moiescu, 2015).

Content Analysis

In present times, the Content analysis is a widely used method in the literature. As companies are giving attention to disclose their socially responsible activities to the general public through different sources, their information is now easily accessible. Here, one issue is the difference between the actual and the reported activities in some cases (Clarkson, 1995). Mostly, it has been found in different studies that annual reports show the significant contribution of the firm to the society's betterment, while actually, the case is different.

Survey of Managers

Interview of the organization's members and directors is another approach in literature for the measurement of CSR (Webb, Mohr, & Harris, 2008). An important point to be considered in this respect is that the commitment and views of the employee or an individual might lead to the biasness. So, it is impossible for the researchers to properly evaluate the social responsibility activities adopted by the companies (Jamali, 2008). Through this method manager's perception of CSR can be focused but the organizational behavior cannot be disclosed.

Another approach used by scholars is to measure the perception of CSR practices by individuals. Avetisyan and Ferrary (2013) used this method to measure the perception of stakeholders about the CSR. This method seems most appropriate when evaluation is based on the direct or indirect interest groups, as in other measurement methodologies, the included aspects may not be evaluated by the consumers to acquire and store information about CSR (Ansari, 2014).

Measurement Models

Most outstanding developments among the academic side in this group are models of corporate associations (Brown & Dacin, 1997) and the pyramid developed by Carroll (1979). These models focused on the theory of interest groups (Clarkson, 1995; Decker, 2004; Herpen, Pennings, & Meulenber, 2003; Maignan, 2001; Maignan & Ferrell, 2001; Panapanan, & Linnanen, Karvonen, & Phan, 2003). These models almost entirely coincide in highlighting the perception of CSR as a multidimensional construct. These models and measures differ significantly in both the number of dimensions and the component factors.

Carroll proposed model in (1979), then revised in 1991, and again in 1999. This model has been highly accepted and used as a multidimensional model by different researchers in their researches for the measurement of CSR. Both types of study, theoretical and empirical, have used this model. (De Los Salmones, Crespo, & Del Bosque, 2005; Maignan & Ferrell, 2000; Maignan, 2001).

According to Carroll (1991), CSR comprises of responsibility of a firm towards society in four different ways. These include the i) economic responsibility, ii) legal responsibility, iii) ethical responsibility, and iv) philanthropic or discretionary expectations from organizations. These interrelated dimensions of corporate social responsibility describe that a firm must be profitable and that the management must be rewarded for their efficiency and effectiveness both in the production and sale of their products. Secondly, legal dimension shows the responsibility of a business that it must achieve company's financial objectives according to the given legal framework.

The ethical dimensions of CSR towards the society's expectation are that the business must follow certain ethical standards set by the society. By meeting these ethical standards, firm confirms its contribution to the society's betterment. Last is the discretionary dimension which is also called philanthropic dimension of CSR. According to this dimension, a firm must voluntarily involve in all those activities which can address the social needs of the society.

Carrol's models (1979, 1991, 1999) as well as other less established frameworks, such as the corporate associations described by Brown and Dacin (1997) have not been subjected to scrutiny by stakeholders and consumers. Moreover, the study of these models has usually been based on definitions which are provided by company executives or managers. So, here the issue is that to what extent this framework and its dimensions properly reflect the perceptions of this group of stakeholders. Thus, the relevance of Carrol's (1979, 1991, 1999) work may remain in doubt (Webb et al., 2008).

Survey Instrument

Survey instrument is another measurement approach which was suggested on the basis of theory of interest group (Freeman, 1984). This approach describes that the components of corporate social responsibility should be classified and include only those groups or stakeholders that are the main target audience of each action.

Different dimensions of CSR have been identified in literature by following this approach. "These dimensions include the consumers, employees, shareholders, society, the environment, and the market" (Decker, 2004; Dzansi & Pretorius, 2009; Turker, 2009). "Limitation of this model has also been identified by a number of researchers. So, we can say that this model is not without its critics" (Turker, 2009). Only a limited number of target audience has been taken into account for study, while it must consider all stakeholders of a firm in order to avoid biasness (Dilling, 2011).

Another measurement approach, which is considered relevant to the operational level of CSR is focused on sustainable development (Alvarado-Herrera, Bigne, Aldas-Manzano, & Curras-Perez, 2017). This approach is considered suitable for the management of CSR concept.

Islamic CSR Measurement

All the above discussion covers only the concept of conventional CSR measurement and the work is needed for measuring CSR in Islamic perspective. Islam has provided comprehensive business ethics and business rules for society's betterment (Ansari, 2014). For this purpose, there is also a need to devise measurement tools that could best project the Islamic guidelines regarding Islamic Social Responsibility. So far, some researchers like (Dusuki et al., 2008) tried to measure the perception of stakeholders of Islamic banking sector regarding CSR, and mostly they have used scale for the measurement of ICSR. Other such studies on Islamic banking sector are Khurshid et al. (2014), and Mohammed (2007). Here, the issue is that the measurement scale developed for one area cannot be suitable for other areas due to contextual nature of CSR.

CONCLUSION AND FUTURE RECOMMENDATIONS

CSR is a contextual phenomenon. Almost in every field of modern business world, this CSR approach has been considered indispensable. Various studies have been conducted in different areas of the world to measure and assess the CSR of firms and also to check its influence on the performance of the firm. Uni-dimensional and multidimensional approaches

have been developed to measure the perception of different stakeholders (Fatma, Rahman, & Khan, 2014). As no single measure can be said to be perfect and comprehensive in all aspects. So, here a need arises according to the changing circumstances and environment. As per Islamic principles, organizational activities, business concerns or any production processes must benefit the society in all respects. This is why, Islam allows productive and business activities but draws restrictions where there is a question of basic human morals (Ali & Al-Kazemi, 2007; Salahudin, Baharuddin, Abdullah, & Osman, 2016). It required work to be done on Islamic corporate social responsibility and its measurement scales.

Future researchers especially from underdeveloped and developing countries, need to develop such scales and measures that can best fit their environment. Specifically, much progress has been made in Islamic banking, but no such scale is available or developed in Pakistan to measure the Islamic social responsibility of this sector.

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