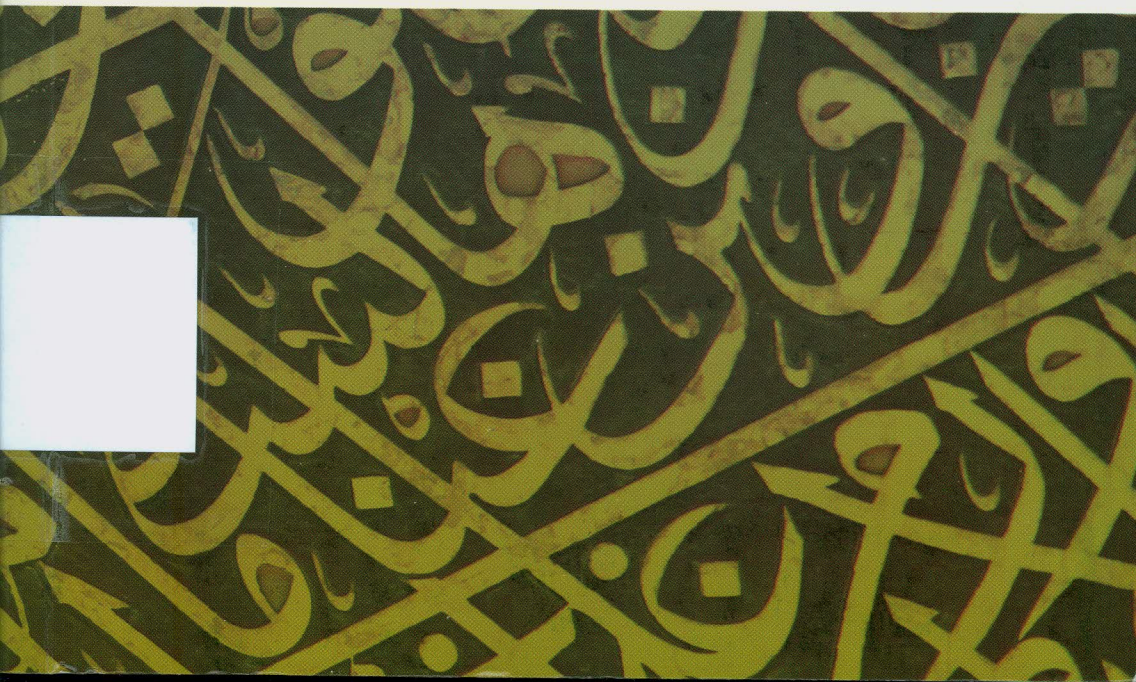


# MAQĀSID AL-SHARĪ‘AH

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*Explorations and Implications*

Edited and with Introduction by  
MOHAMED EL-TAHIR EL-MESAWI



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IBT

Islamic Book Trust  
Kuala Lumpur

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## *Maqāṣid al-Sharī'ah, Maṣlahah, and Corporate Social Responsibility*

Asyraf Wajdi Dusuki & Nurdianawati Irwani Abdullah

### Introduction

Over the last few decades, the notion of corporate social responsibility (CSR) has blossomed as a framework for the role of business in society and for setting standards of behavior to which a corporation must subscribe in order to impact society in a positive and productive manner. The emergence of social enterprises, business ethics, environmental practices, a human rights approach to recruitment and employment conditions, and investment in the community are examples of such impacts.

Many believe that CSR is the tribute that capitalism everywhere pays to virtue.<sup>1</sup> According to this view, corporations are no longer defined as entities with a mandate to pursue profit and power relentlessly, regardless of the potential harmful consequences. Instead, they are expected to use their extensive resources to soften their self-interest image by presenting

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<sup>1</sup> See, for example, Jamie Snider, Ronald Paul Hill & Diane Martin, "Corporate Social Responsibility in the 21st Century: A View from the World's Most Successful Firms," *Journal of Business Ethics*, vol. 48, No. 2 (2003), pp. 175-87.

themselves as humane, benevolent, and socially responsible. Due to globalization, corporations undoubtedly govern society, perhaps even more than governments do. Governments are increasingly looking at these giant and resource-rich entities to address socioeconomic problems. For example, multinational corporations are perceived as the key to development through providing jobs, paying taxes, transferring technology, and making charitable contributions to education and health care. The issue of CSR has only grown in importance in light of recent business scandals involving such large corporations as Barings, Enron, Arthur Anderson, WorldCom, and others.

Despite the tremendous efforts to promote CSR among corporations and society at large, this concept is not without criticism. For instance, how can CSR be operationalized effectively and efficiently on the ground, especially in situations that involve trade-offs? The potential conflict arising from the diverse interests and expectations among various constituents in society further hinders CSR initiatives.

This chapter, therefore, delineates the concept of CSR in light of an Islamic perspective. In particular, the following discussion on *maqāṣid al-sharī'ah* (the Sharī'ah objectives) and the principles of *maṣlaḥah* (the public good) serve as foundations for such a perspective. The implications of these principles are discussed in detail to shed light on how Islam perceives CSR in a holistic and dynamic way, taking into consideration social reality and ever-changing circumstances. These principles also provide a better framework that managers can use when faced with potential conflicts arising from diverse expectations and interests of a corporation's stakeholders.

Since this chapter is among the few attempts to discuss CSR from an Islamic perspective, it produces a conceptual justification that might have some practical relevance for business.<sup>1</sup> Indeed, the ensuing discussion fills an important gap

<sup>1</sup> Earlier authors, among them A. B. Obe, J. A. Mohamed, and Zinkin and G. A.

in CSR literature. The following section briefly discusses CSR's evolution in the West. Section 3 describes *maqāṣid al-sharī'ah* together with the principle of *maṣlaḥah*. The *maqāṣid* bearing on CSR is further elaborated in section 4, and a description of *maṣlaḥah* as a framework for conflict resolution while implementing CSR is offered in the fifth section. The conclusion is presented in the final section.

### The Evolution of Corporate Social Responsibility

CSR is defined as denoting corporate activities beyond making profits, such as protecting the environment, caring for employees, being ethical in trading, and getting involved in the local community. Some of its main issues are promoting human rights, community development, human resource management, socially responsible investing, and social reporting. Robert Davies simplifies this: CSR means a set of standards of behavior to which a corporation subscribes in order to have a positive and productive impact on society. Put simply, it is the framework for the role of business in society.<sup>1</sup>

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Williams, agree that the idea of CSR is deeply inscribed in the Sharī'ah and thus not alien to Islam. See, for example, Amir Bhatia Obe, "Corporate Social Responsibility in the Context of Islam," in *Workbook on Corporate Social Responsibility*, (2004), pp. 57-68, available at [www.fco.gov.uk/Files/kefile/CSR-WORKBOOKa0824,0.pdf](http://www.fco.gov.uk/Files/kefile/CSR-WORKBOOKa0824,0.pdf), and Javed Akhtar Mohamed, "An Islamic Perspective of Corporate Social Responsibility" (paper presented at the Islamic Studies Postgraduate Conference, University of Melbourne, 21-22 Nov. 2005) and also his Javed Akhtar Mohammed, *Corporate Social Responsibility in Islam* (a doctoral dissertation submitted to the Auckland University of Technology, 2007), for a comprehensive treatment of CSR from an Islamic perspective. Zinkin and Williams also posit that CSR seems to conform closely to Islamic principles and can build bridges between civilizations, especially in our increasingly difficult and turbulent world. For details, refer to their "Islam and CSR: A Study of the Compatibility between the Tenets of Islam and the UN Global Compact" (Feb. 2006), available at <http://ssrn.com/abstract=905201>.

<sup>1</sup> Robert Davies, "The Business Community: Social Responsibility and Corporate Values," in John H. Dunning, ed., *Making Globalization Good: The Moral Challenge of Global Capitalism* (Oxford: Oxford University Press, 2003), pp. 301-319.

In its Western conceptualization, CSR comes in many forms. As a result, its operation is open to a great deal of interpretation and argument. Until now, CSR has been evolving constantly and incorporating different approaches, depending on circumstances and needs. Available literature attempts to delineate the corporation's role *vis-à-vis* CSR. On the one hand, the classical view proounces CSR as an altogether pernicious idea because the corporation's role is limited to providing goods and services in a way that maximizes their owners' wealth. Milton Friedman, a leading American economist, argues that having managers extend their social responsibilities beyond serving their stockholders' interests is fundamentally a misconception of a free economy's character and nature. He asserts categorically that solving social problems belongs to government and social agencies, not businessess.<sup>1</sup> Certainly, his argument reflects the prevailing worldview of neoclassical economics, which has long been entrenched in the notion of the self-interested economic man.

On the other hand, the escalating socioeconomic problems brought about by globalization have raised new questions as well as expectations about corporate governance and social responsibility. As a result of the continued discontent with the restrictive and misleading worldview that is deeply rooted in self-interest, as well as the secularist and hedonistic individualism underlying the Western economic worldview, CSR emerges as a doctrine to broaden the spectrum of corporate responsibility to include both a social and an environmental dimension.

The spectrum takes into account the multi-fiduciary nature of the stakeholder concept in that the corporation recognizes other responsibilities beyond profit maximization. In this

context, management sees itself as responsible for satisfying and meeting the demands connected with the corporation's social responsibility to various groups that have direct or indirect connections to it, namely, consumers, employees, share-holders, suppliers, the community or society in general, and the environment.<sup>1</sup>

According to this view, extending their social responsibility to include all possible effects on society is due to the fact that corporations, especially large ones, have great economic and social power. Therefore, in return for granting them legal status as separate entities, society is entitled to expect from them a significant net positive contribution to the general good.

Corporations are starting to realize the negative repercussions of paying inadequate attention to the needs and interests of multiple stakeholders and society at large. Society's perception of corporations is crucial, so much so that it may affect the corporation's survival if it breaches the "social contract," a covenant made between it and the society in which it operates.<sup>2</sup> For example, if a corporation focuses only on efficiency and externalities to the detriment of society, it will ultimately face social sanctions that will, at the very least, increase its costs or perhaps put it out of business. This obligates corporations to engage positively and constructively with such social structures as the family, the local community, the educational system, and religious institutions to help enhance the people's lives and meet their needs.

In other words, the corporate social contract theory used to justify the CSR construct holds that business and society are equal partners, each enjoying a set of rights and reciprocal responsibilities. There is both a direct and an indirect mutual

<sup>1</sup> R. Edward Freeman, *Strategic Management: A Stakeholder Approach* (London: Pitman, 1984).

<sup>2</sup> George P. Lantos, "The Boundaries of Strategic Corporate Social Responsibility," *Journal of Consumer Marketing* 18, No. 7 (2001), pp. 597-99.

<sup>1</sup> Milton Friedman, *Capitalism and Freedom* (Chicago & London: The University of Chicago Press, 40<sup>th</sup> Anniversary Edition, 2002), see especially chapters VIII & XII.



need between both entities. While the former requires continuous support from the latter in terms of resources and sales, the latter might expect the former to operate in a socially responsible manner, for corporations control a large amount of economic and productive resources (e.g., technology, finances, and labor) that may affect the society in which they operate.

In an attempt to further legitimize the corporation's role in society, an instrumental theory has developed CSR as a strategic tool designed to achieve economic objectives. Its proponents assert that the corporation may choose to support some social programs for reasons of acquiring a good image, public relations, a competitive advantage, or other strategic reasons without jeopardizing the interests of their primary stakeholders: the share-holders. They further argue that maintaining a good corporate reputation through CSR initiatives may add to the "reputational capital" by which corporations may become profitable in the long run, since market forces provide financial incentives for such perceived socially responsible behavior.<sup>1</sup>

Attempts to conceptualize and justify CSR have been criticized for lacking a solid foundation, particularly as regards the diverse moral and ethical standards adopted in construing a corporation's duties to CSR and its various stakeholders. For example, according to a theory of CSR being based on a social contract, the "contract" between business and society has to be renegotiated as society's preferences change.<sup>2</sup> This confirms CSR's relative and transitional nature in the business sense. Since a corporation's legitimacy rests upon the public's perception alone, corporations inevitably need to alter their behavior according to how society expects them to behave.

According to Davies, some corporations argue that they

should respect local values, even if this means having a greater tolerance for low standards and corruption.<sup>1</sup> As a result, science and philosophical arguments, which are perceptible by our senses and rational faculty, cannot really describe, analyze, or even predict human behavior accurately, since human beings do not always behave in a standard normative manner. Thus, people lack concrete and solid normative judgments that may resolve various potential conflicts.

This creates a dilemma for corporations, since social responsibility has no absolute guiding principle of ethical or moral conduct. Frustrated by this situation, James Humber bluntly argues that "we should abandon the quest to develop a special moral theory for use in business and we should not attempt to impose the use of any moral theory upon business, but rather should allow corporations to determine their moral responsibilities in any way they see fit."<sup>2</sup> Such a statement is rather delusory and tends to exacerbate this confusion and moral dilemma. For example, if a corporation is operating in a low standard or corrupt society in which bribery is part of the social norm, does this mean that it should condone bribery? In other words, corporations committed to CSR need more specific moral rules or principles to explain why they should act in one way instead of another.

Notwithstanding the many attempts to provide theoretical and ethical groundings for CSR, such endeavors have also been widely criticized *vis-à-vis* their justification, conceptual clarity, and possible inconsistency. They also fail to give adequate ethical guidance to business executives who must decide which course to pursue and their level of commitment. This problem is especially acute in view of the fact that all choices involve trade-offs. For example, a program to increase minority

<sup>1</sup> *Ibid.*, pp. 602-04.

<sup>2</sup> See, for example, Thomas Donaldson and Thomas W. Dunfee, "Toward a Unified Conception of Business Ethics: Integrative Social Contracts Theory," *Academy of Management Review*, vol. 19, No. 2 (1994), pp. 252-84.

<sup>1</sup> Davies, "Business," p. 167.

<sup>2</sup> James M. Humber, "Beyond Stockholders and Stakeholders: A Plea for Corporate Moral Autonomy," *Journal of Business Ethics*, vol. 36, No. 3 (2002), p. 215.

employment might reduce efficiency, thereby preventing the corporation from fulfilling its obligations to shareholders and perhaps its other employees while raising prices for consumers. Or, such a program might be adopted at the expense of reducing the amount of pollution generated, which conflicts with another demand: corporate social responsibility.

In contrast to Western humanistic theories, an Islamic view of CSR takes a rather holistic approach by offering an integralistic spiritual view based on the teachings of the Qur'an and Sunnah (the Prophet's sayings and practices). Such an approach provides a better alternative philosophical framework for a person's interaction with nature and his/her fellow human beings.<sup>1</sup> In fact, given that the moral and ethical principles derived from Revelation are more enduring, eternal and absolute; they may serve as better guidelines for corporations exercising their business and social responsibilities simultaneously.

According to al-Shāṭibī, determining what is beneficial and harmful cannot be left to human reason alone (as most western theorists advocate, as in the social contract theory and the normative stakeholder theory). Human reason plays a crucial role within the guiding framework of Revelation.<sup>2</sup> Islam recognizes the role of reason and experience in theorizing economic behavior and business activities only in a manner that embraces the transcendental aspect of human existence, for human beings' inherent limitations "posit a strong reason that requires divine guidance, especially to ascertain what is right and what is wrong."<sup>3</sup> Hence, according to Khaliq Ahmad, our

<sup>1</sup> Khaliq Ahmad, "Islamic Ethics in a Changing Environment for Managers," in Khaliq Ahmad & AbulHasan M. Sadeq, eds., *Ethics in Business and Management Islamic and Mainstream Approaches* (London: Asean Academic Press, 2002).

<sup>2</sup> Abū Ishāq Ibrāhīm ibn Mūsā al-Shāṭibī, *al-Munāfiqāt fī Uṣūl al-Sharī'ah*, ed. Abdullah Draz (Beirut: Dār al-Kutub al-Ilmiyyah, 1425/2004), vol.1/2, pp. 33-34.

<sup>3</sup> Imran Ahsan Khan Nyazee, *Islamic Jurisprudence: Uṣūl al-Fiqh* (Islamabad:

rational faculties can—and should only—be used to complement, support, and strengthen ethics and morality as defined by the Sharī'ah. The following section briefly explains the Sharī'ah objectives and the principle of *maṣlahah* that provide a framework for managing the natural conflict arising from the stakeholders' diverse expectations and interests.

### *Maqāsid al-Sharī'ah*

Islam incorporates permanent features and mechanisms for adapting to change. While its fundamentals, among them 'aqīdah (faith), 'ibādah (worship), and akhlāq (morality and ethics), never change, their manifestations in such secondary areas as economics, business, and other worldly activities require flexibility and development according to time and space.<sup>1</sup> This is embodied in the Sharī'ah, which is central to Islam's worldview.

The Sharī'ah, defined as a system of ethics and values covering all aspects of life (e.g., personal, social, political, economic, and intellectual) with its unchanging bearings as well as its major means of adjusting to change,<sup>2</sup> cannot be separated or isolated from Islam's basic beliefs, values, and objectives. In other words, it reflects the holistic view of Islam, which is a complete and integrated code encompassing all aspects of life, be they individual or social, both in this world and the Hereafter. For instance, economic or political aspects cannot be isolated from moral and spiritual aspects, and vice versa. Therefore, a contemporary understanding of one concept, say *maṣlahah* (the public good) according to the Sharī'ah may lead to a theoretical understanding of economics, science and

Islamic Research Institute Press, 2000). Nyazee's argument is supported by a number of Qur'anic verses such as 23:71.

<sup>1</sup> Muhammad Hashim Kamali, "Sources, Nature and Objectives of Sharī'ah," *The Islamic Quarterly* (1989), pp. 215-35.

<sup>2</sup> Ziauddin Sardar, *Islam, Postmodernism and Other Futures: A Ziauddin Sardar Reader* (London: Pluto Press, 2003).

technology, the environment, and politics. Similarly, not understanding a key concept may thwart developments in all of these fields. To understand the Sharī'ah, one needs to comprehend its objectives, which allow flexibility, dynamism, and creativity in social policy.<sup>1</sup> According to al-Ghazālī:

The objective of the Sharī'ah is to promote the well-being of all mankind, which lies in safeguarding their faith (*dīn*), their human self (*nafs*), their intellect (*'aql*), their posterity (*nasl*) and their wealth (*māl*). Whatever ensures the safeguard of these five serves public interest and is desirable.<sup>2</sup>

Al-Shāṭibī approves of al-Ghazālī's list and sequence, thereby indicating that they are the most preferable in terms of their harmony with the Sharī'ah's essence.<sup>3</sup> Generally, the Sharī'ah is predicated on benefiting the individual and the community, and its laws are designed to protect these benefits and facilitate the improvement and perfection of human life in this world. This perfection corresponds to the purposes of the Hereafter. In other words, each of its five worldly purposes (viz., preserving faith, life, posterity, intellect, and wealth) is meant to serve the single religious purpose of the Hereafter.

The Sharī'ah uppermost objectives revolve around the concepts of compassion and guidance, as expressed by many verses of the Qur'an.<sup>4</sup> It seeks to establish justice, eliminate prejudice, and alleviate hardship by promoting cooperation and mutual support within the family and society at large. Both of

<sup>1</sup> Wael B. Hallaq, *A History of Islamic Legal Theories: An Introduction to Sunni Usul al-Fiqh* (Cambridge: Cambridge University Press, 2004).

<sup>2</sup> Cited by Muhammad Umer Chapra, *The Future of Economics: An Islamic Perspective* (Leicester: The Islamic Foundation, 2000), p. 118. See Abū Ḥāmid Muḥammad bin Muḥammad bin Muḥammad al-Ghazālī, *al-Mustasfā min 'Ilm al-Uṣūl*, ed. Muhammad Sulayman al-Ashqar (Beirut: Mu'assasat al-Risālah, 1<sup>st</sup> edn, 1417/1997), vol. 1, p. 417.

<sup>3</sup> Nyazee, *Islamic Jurisprudence*, p. 121.

<sup>4</sup> See for example Qur'an 21:107 and 10:57.

these concepts are manifested by realizing the public interest that Islamic scholars have generally considered to be the Sharī'ah's all-pervasive value and objective that is, for all intents and purposes, synonymous with compassion. *Maṣlaḥah* sometimes connotes the same meaning as *maqāsid*, and scholars have used these two terms almost interchangeably.<sup>1</sup> To shed more light on our discussion, especially with regard to the Sharī'ah's goal of preserving the public good, the following section elaborates on the *maṣlaḥah*, an important tool that upholds the Sharī'ah.

### *Maṣlaḥah* (The Public Good)

*Maṣlaḥah* is a juristic precept established in Islamic legal theory to promote the public good and prevent social evil or corruption. Its plural *maṣāliḥ*, means "welfare, interest, or benefit." Literally, *maṣlaḥah* is defined as seeking benefit and repelling harm. *Maṣlaḥah* and *manfa'ah* (benefit or utility) are treated as synonyms. However, *manfa'ah* is not a technical meaning of *maṣlaḥah*, which Muslim jurists define as seeking benefit and repelling harm, as directed by God in the Sharī'ah.<sup>2</sup>

Among the major Sunnī schools of Islamic jurisprudence, Imam Malik is the leading proponent in upholding *maṣlaḥah* as one of the Sharī'ah sources.<sup>3</sup> He uses the term *al-maṣāliḥ al-*

<sup>1</sup> Many classical Muslim jurists advocated the principle of the public good (*maṣlaḥah*) and the Sharī'ah's objectives (*Maqāsid al-Sharī'ah*) in Islamic legal thought (*fiqh*): e.g., Abū al-Ma'ālī al-Juwaynī (d. 1085), Abū Ḥāmid al-Ghazālī (d. 1111), Fakhr al-Dīn al-Rāzī (d. 1209), Sayf al-Dīn al-Āmidī (d. 1233), 'Izz al-Dīn al-Sulamī (d. 1261), Shihāb al-Dīn al-Qarāfī (d. 1285), Abū al-'Abbās Aḥmad Ibn Taymiyyah (d. 1327), Abū Ishāq al-Shāṭibī (d. 1388), Ibn Qayyim al-Jawziyyah (d. 1350), and Najm al-Dīn al-Ṭūfī (1316). See, Deina AbdelKader, "Modernity, the Principles of Public Welfare (*Maṣlaḥah*), and the End Goals of the Sharī'ah (*Maqāsid*) in Muslim Legal Thought," *Islam and Christian-Muslim Relations*, vol. 14, No. 2 (2003), pp. 164-74.

<sup>2</sup> Cited in Nyazee, *Islamic Jurisprudence*, p. 161.

<sup>3</sup> All jurists from the main Sunnī schools of Islamic jurisprudence agree that the Sharī'ah's main sources are the Qur'an, the Sunnah, *ijmā'* (the consensus

*mursalab* to connote interests that are not covered by other sources.<sup>1</sup> Most other jurists, however, reject this as a source, with the exception of al-Ṭūfi (Ḥanbalī) and al-Ghazālī (Shāfi'ī). However, al-Ghazālī uses *istislāḥ* (seeking the better rule for the public good) but does not claim it as the Sharī'ah's fifth source. He also restricts its application to situations deemed to be necessary to serve the public good.<sup>2</sup> He defines *maṣlaḥah* as follows:

*Maṣlaḥah* is originally an expression denoting the acquisition of benefit or the repulsion of injury or harm, but that is not what we mean by it here, for the acquisition of benefit and aversion of harm by nature constitutes human beings' goals, and their wellbeing consists in attaining such goals. What we mean by *maṣlaḥah*, however, is the preservation of what is intended (*maqṣūd*) by the Divine Law (*shar'*). And what is intended by the Law in relation to human beings consists of five things: to safeguard their faith (*dīn*), life (*nafs*), intellect ('*aql*), progeny (*nasl*), and property (*māl*).<sup>3</sup>

of Islamic jurists), and *qiyās* (analogical deductions). For a detailed discussion of each source, see to Abdul Karim Zaidan, *al-Madkhal li-Dirāsāt al-Sharī'ah al-Islāmiyyah* (Baghdad: Maktabah al-Quds, 1985), pp. 190-215.

<sup>1</sup> The formulation of a rule on the basis of *al-maṣāliḥ al-mursalab* must take into account the public good and conform to the Sharī'ah's objectives. According to the Maliki School, this tool must fulfill three main conditions. First, it must deal only with transactions (*mu'āmalāt*) in which reasoning through one's rational faculty is deemed necessary. This is unlike actions related to religious observance, such as an act of worship (*'ibādāt*), which is strictly subjected to the Sharī'ah's main sources. Second, the interests should be in harmony with the Sharī'ah's spirit. Third, the interests should be of the essential type, as opposed to the embellishment type. Here, "essential" implies preserving the Sharī'ah's five main objectives. For details, see Sobhi R. Mahmassani, *The Philosophy of Jurisprudence in Islam* (Kuala Lumpur: The Open Press, 2000), pp. 87-89.

<sup>2</sup> *Ibid.*, p. 88.

<sup>3</sup> Abū Ḥāmid Muḥammad b. Muḥammad al-Ghazālī, *al-Mustasfā min 'Ilm al-Uṣūl*, ed. Mohamed Sulyman al-Ashqar (Beirut: Mu'assasat al-Risālah, 1<sup>st</sup> edn, 1417/1997), vol. 1, pp. 416-417.

Here, al-Ghazālī reinforces the importance of preserving the Sharī'ah objectives as the fundamental meaning of *maṣlaḥah*. Al-Shātibī, closely following al-Ghazālī's taxonomy, defines *maṣlaḥah* in his *al-Muwāfaqāt* as a principle that concerns the subsistence of human life, the completion of one's livelihood, and the acquisition of what his/her emotional and intellectual qualities require of him/her in an absolute sense.<sup>1</sup> In fact, he singles *maṣlaḥah* out as being the only overriding Sharī'ah objective broad enough to comprise all measures deemed beneficial to people, including administering justice and worship. He further classifies *maṣlaḥah* into three categories: *darūriyyāt* (the essentials), *ḥājjiyyāt* (the complementary), and *taḥsīniyyāt* (the embellishments).<sup>2</sup> These categories are briefly discussed below.

*Darūriyyāt*: The essentials are the self-interests upon which people essentially depend, such as faith, life, intellect, posterity, and wealth. According to Mohammad H. Kamali, these elements are by definition absolutely necessary for the proper functioning of a person's religious and mundane affairs, to the extent that their destruction and collapse would precipitate chaos and the collapse of society's normal order. Thus, protecting them reflects the effective way of preserving the Sharī'ah, as outlined in its objectives.<sup>3</sup>

*Ḥājjiyyāt*: The complementary interests supplement the essentials and refer to those interests that, if neglected, would lead to hardship but not to the total disruption of life's normal

<sup>1</sup> Hallaq, *History*, p. 168.

<sup>2</sup> *Ibid.*, pp. 168-69.

<sup>3</sup> According to Hallaq, the essentials are maintained by two means: on the one hand, they are enhanced and strengthened, while on the other, all potential harm that may arise to affect them is averted. For example, protecting life and intellect are examples of important elements of the essentials that can be enhanced by providing proper food, shelter, clothing, education, and so on. On the other hand, any potential harm that might threaten these essentials may be averted by means of a penal law or punishment that prohibits alcohol or dumping toxic waste that may cause harm to one's intellect and life, respectively. Hallaq, *History*, p. 168.

order. In other words, they are needed to alleviate hardship so that life may be free from distress and predicament. An example is seen in the sphere of economic transactions, where the Sharī'ah validates such contracts as forward sale (*salām*) and lease and hire (*ijārah*), because people need them, notwithstanding a certain anomaly attendant in both.

*Tahsīniyyāt*: The embellishments refer to those interests that, if realized, would lead to refinement and perfection in the customs and conduct of people at all levels of achievement. For example, the Sharī'ah encourages charity (beyond the level of *ṣakāb*) to those who are in need and, in customary matters and relations among people, urges gentleness, pleasant speech and manner, and fair dealing.

Many scholars, among them Muhammad H. Kamali, M. Umer Chapra, Imran Nyazee, Michael Mumisa, Ziauddin Sardar, and Wael Hallaq, assert that the above classification is related to and deeply rooted in the Sharī'ah objectives to ensure that society's interests are preserved in the best fashion both in this world and in the Hereafter. According to their views, such a classification implies how a *maṣlahah*-based methodology could be used to derive new rulings from the Sharī'ah, meet society's changing needs, and solve contemporary problems related to socioeconomic endeavours.<sup>1</sup> Thus, these principles can help establish guidelines for moral judgment and balancing the individual's self-interest with social interests.

### Maqāsid Implications for Corporate Social Responsibility

In light of the above discussion on *maqāsid*, CSR assumes a

<sup>1</sup> As a case in point, the validity of an Islamic leasing instrument (*ijārah*) that may be initially of secondary (*ḥājīyyāt*) importance to an individual is elevated to an essential (*ḍarūrīyyāt*) *maṣlahah*, as it is deemed essential for the society at large. Refer to Mohammad Hashim Kamali, *Principles of Islamic Jurisprudence* (Petaling Jaya, Malaysia: Pelanduk Publications, 1989), pp. 352-56.

broader and more holistic significance to Muslim workers, managers, corporations, customers, and society as a whole. Islam's concept of CSR encompasses a broader meaning, embracing God-consciousness (*taqwā*) by which corporations (as groups of individuals) assume their roles and responsibilities as servants and vicegerents of God in all situations. By doing so, they make themselves ultimately responsible to God, the Owner of their very selves and the resources that they utilize and manage. This responsibility is, in fact, a function of the intrinsic quality of each Muslim's life as a trust from God.<sup>1</sup>

For a committed and devout Muslim, concern for others and the surrounding environment are deeply inscribed in the five pillars of Islam. In fact, each Muslim is considered a social being that cannot isolate him/herself or ignore his/her role and responsibility towards society and other human beings in any way, even if for ritual worship. According to Abū Hurayrah:

One of the Prophet's Companions passed a ravine where a freshwater spring ran. He liked the ravine and said: "How I would like to isolate myself from other people to worship God! I will not do so before asking permission from God's Messenger (may be upon him)." The man told the Prophet of his wish, and the Prophet replied: "Do not do it. Your striving in God's path is better than praying in your house for sixty years."<sup>2</sup>

Therefore, CSR is a moral and religious initiative based on the belief that a corporation should be "good" despite the financial consequences. This is not to suggest that Islam

<sup>1</sup> Syed Muhammad Naquib Al-Attas, "The Worldview of Islam: An Outline," in Sharifah Shifa Al-Attas, ed., *Islam and The Challenge of Modernity* (Kuala Lumpur: International Institute of Islamic Thought and Civilization, ISTAC, 1996).

<sup>2</sup> Abū 'Abd Allāh al-Hākim al-Naysābūrī, *al-Mustadrak 'alā al-Ṣaḥīḥayn* (Cairo: Dār al-Ḥaramayn, 1<sup>st</sup> edn, 1417/1997), "Kitāb al-Jihād", No. 2437 & 2438, Vol. 2, p. 86; Abū Bakr Aḥmad b. al-Ḥusayn b. 'Alī al-Bayhaqī, *al-Sunan al-Kubrā*, ed. Mohamed Abdulqadir 'Ata (Beirut: Dār al-Kutub al-'Ilmiyyah, 3<sup>rd</sup> edn, 1424/2003), "Kitāb al-Syar", No. 18503 & 18504, vol. 9, p. 270.

opposes making a profit. Rather, it is seen as a necessary condition, though not the sole purpose, of a corporation's existence. Invoking the Sharī'ah and employing a *taqwā*-based business paradigm imply that the entrepreneur is no longer driven by profit maximization alone, but by the pursuit of ultimate happiness in this life and in the Hereafter. In other words, his/her corporation has acknowledged its social and moral responsibility for the well-being of others (e.g., consumers, employees, share-holders, and local communities).

Furthermore, Islamic guidance, enshrined by its principle of justice, brings about a balance between individuals' rights and their duties and responsibilities toward others, and between self-interest and altruism. Islam recognizes self-interest as a natural motivating force in all human life; however, it has to be linked to the overall concepts of goodness and justice.<sup>1</sup> In fact, Islam lays down a moral framework for effort by spelling out values and non-values, as well as what is and is not desirable from a moral, spiritual, and social perspective.<sup>2</sup> The concept of reward is also broadened by incorporating within it reward in this world and in the Hereafter. This provides a strong and self-propelling motivation for good and just behavior, without denying one's natural instinct for personal gain.<sup>3</sup>

Hence, moderation and concern for the needs of others, along with one's own, become an integral part of the Islamic perspective of CSR. Therefore, social responsibility is not solely a duty of the government, as Friedman, Humber, and others would have us believe; rather, it is a duty of all members of the community, including corporations, particularly the better-off ones. Thus, individuals and corporations are encouraged to sacrifice, give up, and spend portions of their wealth on the

<sup>1</sup> Syed Nawab Haider Naqvi, *Perspectives of Morality and Well-Being: A Contribution to Islamic Economics* (Leicester: The Islamic Foundation, 2003), pp. 99-110.

<sup>2</sup> Saiyad Fareed Ahmad, "Does Morality Require God?" *Intellectual Discourse*, vol. 11, No. 1 (2003), pp. 51-76.

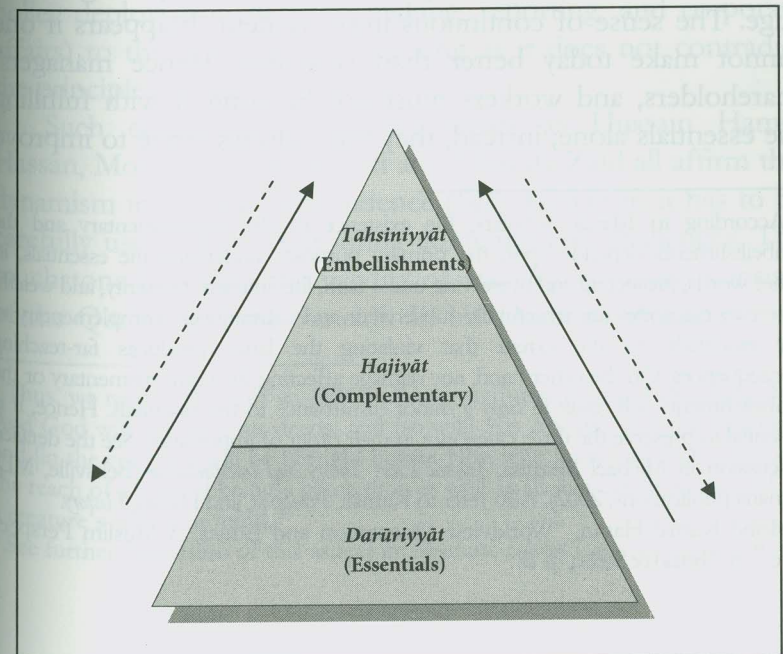
<sup>3</sup> *Ibid.*, pp. 65-66.

poor and the needy while expecting their reward only from God. This sense of duty, responsibility, and spirit of sacrifice, which Islam nurtures, actually helps remove self-centeredness and covetousness and promotes compassion, caring, cooperation, and harmony among people.

### Applying the Concept of *Maṣlaḥah* to CSR

We now turn our discussion to applying the concept of *maṣlaḥah* to CSR. These principles, by implication, reflect how Islam stresses the importance of considering public interests rather than merely individual interests. It provides a framework for making decisions and a mechanism for adapting to change, especially for corporations willing to commit to CSR. Perhaps these principles can further contribute to delineating the role of corporations in terms of their CSR. It also offers guidelines for moral judgment on the part of managers and other stakeholders, particularly in solving conflicts that may arise when pursuing CSR. To shed light on our discussion here, this study depicts these principles in a pyramid form (figure 1).

Figure 1: The Pyramid of *Maṣlaḥah*



This pyramid, which functions as a framework and a general guideline to an ethical filter mechanism, provides managers with three levels of judgment to resolve the ethical conflicts that inadvertently emerge while applying CSR programs and initiatives. The levels also reflect the different degrees of importance in terms of responsibility fulfillment. The bottom level, the essentials, constitutes the most fundamental responsibility to be fulfilled, as compared to the complementary and the embellishments categories.

Therefore, as the pyramid moves upward, the degree of decision making will be less fundamental, albeit more virtuous, so as to attain society's perfection and well-being.<sup>1</sup> It assumes that individuals will strive for the next level as soon as the previous one has been fulfilled. This presumption is grounded in Islam's principle of motivation, which encourages Muslims to strive continuously and consistently for excellence in order to gain God's pleasure and receive better rewards from Him.<sup>2</sup>

In essence and according to Islamic ethics, a corporation's performance is evaluated according to the fulfillment of its objectives of continuous improvement and sharpening of the edge. The sense of continuous improvement disappears if one cannot make today better than yesterday. Hence managers, shareholders, and workers must not be content with fulfilling the essentials alone; instead, they must always strive to improve

<sup>1</sup> According to Islamic scholars, the existence of the complementary and the embellishments depends upon the primary purposes underlying the essentials, in other words, protecting and preserving one's faith, life, intellect, posterity, and wealth. The two categories are structurally subservient and substantively complementary to the essentials, to the extent that violating the latter produces far-reaching consequences. On the other hand, any damage affecting the complementary or the embellishments will result in only a minor disturbance to the essentials. Hence, it is essential to preserve the three categories in their order of importance. See the detailed discussion in Michael Mumisa, *Islamic Law: Theory and Interpretation* (Beltsville, MD: Amana publications, 2002). Also refer to Kamali, *Principles*, and Hallaq, *History*.

<sup>2</sup> Mohd Kamal Hasan, "Worldview Orientation and Ethics: A Muslim Perspective," in Ahmad & Sadeq, *op. cit.*

the corporation's fulfillment of its social responsibility, since their personality and character have been shaped by their heightened sense of ultimate accountability to God, from which no one can escape.<sup>1</sup> As mentioned above, this is actually a manifestation of the God-consciousness (*taqwā*).

The pyramid's three levels are not mutually exclusive; rather, they are inter-related and mutually dependent. The arrows pointing upward and downward reveal the flexibility and mechanism of change in the decision-making process, in the sense that any element comprising one level of *maṣlaḥah* may be elevated upward or pushed downward, depending on the different circumstances concerning the public at large. However, it should be noted that such flexibility is confined within the Sharī'ah framework, and not vice versa.<sup>2</sup>

This reflects the pyramid's dynamism in assisting the decision-making process within each different context, time, and space. For instance, if circumstances change and corporations are encouraged to respond and, as a result, reconsider their roles within society, this will necessitate a realignment of their business institutions (e.g., mission, vision, policy deployment, decision making, reporting, and corporate affairs) to the new *maṣlaḥah*, so long as it does not contradict the principles of the Sharī'ah.

Such contemporary Islamic jurists as Hussain Hamid Hassan, Mohamed S. R. al-Buti and Mustafa Zaid all affirm this dynamism in Islamic jurisprudence (*fiqh*). However, it has to be carefully used when confronting contemporary challenges. The touchstone by which the validity of *maṣlaḥah* is judged consists of the Qur'an and the Sunnah. In his *Dawābiṭ al-Maṣlaḥah fī al-*

<sup>1</sup> Thus, we read in the Qur'an (9:105): "And say [unto them, O Prophet]: Act! And God will behold your deeds, and [so will] His Apostle, and the believers: and [in the end] you will be brought before Him who knows all that is beyond the reach of a created being's perception as well as all that can be witnessed by a creature's senses or mind."

<sup>2</sup> See further discussion of this aspect in: Mumisa, *Islamic Law*.

*Shari'ah al-Islamiyyah* (1965), al-Buti cautions that the *maṣlahah* must not be used at random. He maintains that the effective way to preserve the Sharī'ah in its ideal form is to determine the *maṣlahah* via the needs recognized by the Sharī'ah. Otherwise, they will be exposed to extraneous factors opposed to the spirit of the Qur'an and the Sunnah.<sup>1</sup>

To further elucidate our argument, particularly on how the *maṣlahah* pyramid can be applied to CSR, we shall analyze the different levels of the decision-making process based on each principle. On the first level (the essentials), managers are expected to strive to preserve and protect their stakeholders' essential needs (viz., religion, life, intellect, posterity, and property) and the public good in general. For example, under the CSR precept, they must protect their employees' welfare or basic needs by providing adequate prayer rooms and protecting the employees' safety and health in the workplace, thereby reflecting their responsibility to safeguard, respectively, the faith and values of life. Moreover, they must confine their operations to those that safeguard the above-mentioned essential values.

Accordingly, corporations have a moral and social duty to avoid any activities that may cause disruption and chaos in people's lives, even though pursuing them may engender higher profits, as clearly taught by the Qur'an (28: 77) which says in its account about Qārūn: "Seek instead, by means of what God has granted thee, [the good of] the life to come, without forgetting, withal, thine own [rightful] share in this world; and do good [unto] others as God has done unto thee; and seek not to spread corruption on earth: for, verily, God does not love the spreaders of corruption." Such examples include business activities that can endanger people's lives and disrupt their intellects as a result of environmental degradation and manufacturing illicit drugs for public consumption.

As soon as this level's responsibilities have been fulfilled,

<sup>1</sup> *Ibid.*, pp. 60-71.

the corporations may strive for the second level: the complementary. Here, it is deemed beneficial to remove difficulties that may not pose a threat to the normal order's survival. For example, managers may want to extend their social responsibility commitment by extending the employees' essential needs, such as fair pay and a safe workplace, to include continuous training and enhanced human quality programs. The latter is not really essential, for neglecting it does not threaten the employees' continued existence. However, assuming such a responsibility fulfills the complementary interest of advancing the workers' intellectual well-being (knowledge and skills).

In some cases, such an effort can be considered one of the essentials. For example, Islamic banks need to provide adequate Sharī'ah training to their employees concerning the offered Islamic financial instruments in order to protect the interests pertaining to the faith. Other examples of such responsibilities include not trading in, manufacturing, or selling tobacco, alcoholic, and pornographic products in order to prevent their negative effects on people's and the society's health and behavior.

At the highest level, the embellishments, corporations are expected to discharge their social responsibilities by engaging in activities or programs that may lead to improving and attaining the perfections and niceties of public life. Giving charity or donating to the poor and the needy, as well as offering scholarships to poor students and providing sufficient, correct, and clear information or advertisement regarding all products, are some of the examples of CSR commitment with respect to realizing this level's goal for society.

On the whole, the *maṣlahah* pyramid implies the need for corporations to engage in and manage their businesses and CSR activities according to priorities that have evolved from a deep understanding of the Sharī'ah objectives such that preserving the *maṣlahah* is done in a way that is in accord with the different levels of importance and the severity of consequences. For



instance, one must not focus on attaining the embellishments while jeopardizing the essentials, nor should one be obsessed with attaining benefits to the extent of harming others. Our discussion of the principle of preventing harm, which is pertinent to our discussion of the *maṣlahah*'s implications to CSR, is further elaborated in the following section. As pointed out earlier, the concept of *maṣlahah* entails understanding the Islamic principle of preventing harm, which states that a corporation cannot harm or cause grief to others while engaging in its economic and business activities. In general terms, two major Sharī'ah axioms clearly reflect this concept: removing hardship (*raf' al-ḥaraj*) and preventing harm (*daf' al-ḍarar*). This concept occupies a central position in the framework of protecting the social interest, as enshrined in the *maṣlahah*, particularly in averting social harm.<sup>1</sup> As such, discussing CSR from an Islamic viewpoint is futile if such an important framework is undermined.

This principle is based on the Prophet's famous ḥadīth narrated by 'Ā'ishah, Abū Sa'īd al-Khudrī, and Abū Hurayrah that "No harm is to be shall inflicted, nor shall any harm be reciprocated."<sup>2</sup> According to al-Suyūṭī, this ḥadīth enunciates a very important that covers many areas of Islamic jurisprudence. Among the arguments derived from it is the following: If someone has damaged another person's property, the affected person cannot retaliate by damaging that person's property, for

<sup>1</sup> For further details in this respect, see Muhammed Abu Zahra, *Uṣūl al-Fiqh* (Cairo: Dār al-Fikr al-'Arabī, 1958), pp. 364-379; Muhammad Kamaluddin Imam, *al-Maṣlahah fī al-Muṣṭalah al-Maqāṣidī Ri'yah Waḥḍiyyah* (London: al-Furqan Foundation, 2011); Sami al-Daghistani, "Semiotics of Islamic Law, *Maṣāḥa*, and Islamic Economic Thought," *International Journal for the Semiotics of Law*, vol. 29, No. 2 (2016), pp. 389-404.  
<sup>2</sup> Mālik b. Anas, *Muwāṭṭa' al-Imām Mālik*, ed. Muhammad Mustfa Alazami (Abu Dhabi: Mu'assasat Zayed bin Sultan Al Nahyan, 1<sup>st</sup> edn, 1425/2004), "Kitāb al-Aqḍiyah", No. 2759, vol. 2, p. 1078; 'Ali b. 'Umar al-Dāraqutnī, *Sunan al-Dāraqutnī* ed. Adel A. AbdulMawjud & Ali M. Muawwad (Beirut: Dār al-Ma'rifah, 1<sup>st</sup> edn, 1422/2001), "Kitāb al-Buyū", No. 3046, vol. 2, p. 684 & "Kitāb fī al-Aqḍiyah wa al-Aḥkām", Nos. 4459-4462, vol. 3, pp. 469-470.

such an action is deemed to aggravate the damage without any providing any benefit in return. Hence it is harmful. The alternative is paying an amount of compensation that has the same value as the damaged property so as to avoid further harm to the owner's property.<sup>1</sup>

Islamic scholars broadly classify harm as that which occurs due to a person's deliberate action to afflict other parties/entities (e.g., the environment) and an action done with a solemn intention and that is permitted by the Sharī'ah. But in this latter case, such an action may harm other parties. While the former is strictly prohibited (*ḥarām*), the latter has to be examined in varying degrees and in various contexts to determine if it is permissible or not.<sup>2</sup>

Preventing harm, along with promoting benefit, has been the subject of wide discussion in the field of Islamic jurisprudence. A number of Islamic legal maxims have been derived from this. For the purpose of this study, we simplify the discussion by summarizing the Islamic maxims derived from the principle of preventing harm. Table 1 summarizes some of the most important of these maxims that are relevant and significant to our discussion. Examples of their application to various CSR-related issues are provided in the corresponding column to further illuminate our understanding of them.

Table 1: The Framework of Harm Prevention in Islam

Islamic Maxim	Description	Examples of Application
Harm is repelled as far as possible	Any potential harm to society has to be prevented as far as possible. This resembles the proverb that "prevention is better than	Dumping toxic waste as a form of externalizing a corporation's cost to society must be averted, such that it must not

<sup>1</sup> Jalāl al-Dīn 'Abd al-Raḥmān al-Suyūṭī, *al-Ashbāh wa al-Naḍā'ir fī Furū' al-Shāfi'iyyah* (Beirut: Dār al-Kutub al-'Ilmiyyah, 1<sup>st</sup> edn, 1403/1984), pp. 83-84.

<sup>2</sup> Mustafa al-Bugha and Muhyiddin Misto, *A Discussion on An-Nawawi's Fourty Hadiths* (Kuala Lumpur: Prospecta Printers Sdn. Bhd., 1998), pp. 346-66.

Islamic Maxim	Description	Examples of Application
	cure.” In other words,	even be considered an option
<b>Harm is ended.</b>	Any harm must be stopped or abolished. It is obligatory to remove the harm and try to rectify the damage.	If a corporation disposes its toxic waste in a residential area, it must be stopped. If public health problems ensue, the corporation must admit responsibility and pay compensation.
<b>Harm cannot be ended by its like</b>	In the attempt to remove harm, another type of harm, either to the same degree or worse, must not be invoked.	In avoiding risky investments that may harm the shareholders’ fund, managers must not invest in prohibited (based on the Shariah viewpoint) activities, even if it will earn higher profits by doing so.
<b>Severe harm is avoided by a lighter harm</b>	If harm is unavoidable, one must choose the lighter harm. A similar maxim states that the lesser of the two harms must be chosen.	If a bank has to lay off some employees or close branches to remain in business, it may do so, because the harm of a collapsed bank is more severe than the suffering of some workers.
<b>To repel a public, a private harm is preferred.</b>	One has to absorb a private harm in order to prevent social harm. In other words, a corporation’s operation should be biased in favour of society if two harmful acts are in conflict.	Avoiding companies that produce illegal drugs and engage in activities detrimental to public interest in necessary, even if doing so undermines individual profits.
<b>Repelling harm is preferable to attaining benefit</b>	If there is a conflict between harm and benefit, it is obligatory to repeal or lift the harm first even if by so doing it will remove	A bank should not finance activities that might be perceived as productive in terms of profits or as supposedly

Islamic Maxim	Description	Examples of Application
	the benefits. This is because harm can easily spread and cause severe damage, and hence priority ought to be given to the aversion of harm over attaining benefits.	satisfying some demand (e.g., pornography, gambling, prostitution, alcohol), but still contain elements that may severely harm society or the people’s morals and health.
<b>Harm must not be sustained</b>	Anything that may cause harm must be abolished, regardless of whether it is old or new. In other words, any preceding harm must not be allowed to continue, although the circumstances that originally caused it might have changed.	An Islamic corporation that acquires another corporation must terminate any of its prohibited activities or contracts (e.g., investments in alcohol or gambling).

The Islamic legal maxims used in this study were elaborated in the *Majallat al-Aḥkām al-‘Adliyyah* or the *Mejelle* (the Civil Code of the Ottoman Empire).<sup>1</sup> The *Mejelle* comprises of 851 articles arranged in an introduction and sixteen books. The introduction consists of 100 articles dealing with Islamic legal maxims. However, this study only selects those maxims that are relevant to the discussion of preventing harm within the CSR framework.

The *Mejelle* reinforces the idea that each person is a social

<sup>1</sup> The *Majallah* was promulgated in 1876. This civil code compilation is based on Shari’ah principles mainly as elaborated within the Hanfi School. Although comprehensive in delineating certain Islamic jurisprudential principles, it does not contain all civil law provisions (e.g., one branch of law pertaining to family law was left out). The purpose of compiling this code was to prepare a book on juridical transactions that would be correct, easy to understand, free from contradictions, embody the selected opinion of the jurists, and easy for everyone to read. Among the subjects covered are sale (*bay’*), hire (*ijārah*), guarantee (*kaḥālāh*), transfer of debt (*hawālah*), pledges (*rahn*), trust and trusteeship (*amānah*), and gifts (*hibah*). Cited in, *The Mejelle: Being an English Translation of Majallat al-Aḥkām al-‘Adliyyah and a Complete Code of Islamic Civil Law* (Kuala Lumpur: Islamic Book Trust, 2001).

being and that social life and responsibility are integral, especially in commercial dealings or transactions. In fact, its first article clearly states: "In view of the fact that man is social in nature, he cannot live in solitude like other animals and is in need of mutual cooperation with his fellow men in order to promote a high civilization."<sup>1</sup> Acknowledging that the individual is, by nature, selfish, the *Mejelle* further reaffirms the major goal of the Shari'ah to maintain order and justice, especially in balancing the individual's rights with those of society (viz., harmonizing self-interest with social interest). Therefore, in light of this principle, corporations must consider social responsibilities and avoid business practices that harm the well-being of society at large.

## Conclusion

Many corporations still wonder how the ideal concept of CSR can be operationalized on the ground. While the primary reason for this is due to the corporation's distorted worldview of self-interest and restrictive role, both of which have long been entrenched in the Western business community as well as around the world, the lack of a concrete and solid framework to manage the conflicting interests arising from its diverse stakeholders further thwarts the endeavor to promote good CSR practices. Therefore, this paper fills an important gap in both CSR and Islamic studies, since it offers an instructive understanding of CSR from an Islamic point of view.

The doctrine of *maqāsid al-sharī'ah* and *maṣlaḥah* provides adequate ethical guidance to executives and entrepreneurs who must decide which course to pursue and how much to commit to it. In particular, the *maṣlaḥah* pyramid along with the principle of preventing harm provide a framework for managers to deal with potential conflicts arising from the diverse expectations

<sup>1</sup> *Ibid.*, pp. 1-2.

and interests of the corporation's stakeholders, especially with respect to CSR. By understanding the principles of preventing harm and promoting benefit as embedded in this framework, for instance, they can make better choices, especially when facing situations that involve trade-offs. For example, a manager who wants to maximize profits may be allowed to do so as long as his/her business activities do not have any negative repercussion on society or the surrounding environment.

The implications of these principles concerning how Islamic corporations, such as banks, should function are clear. Abiding by the rules of the Shari'ah and observing the principle of *maṣlaḥah* require that such banks should not be solely oriented toward profit; rather, they must seek to promote the social welfare and protect the needs of society as a whole. In addition, they should have a clear financing policy and guidelines to guide them while they are considering a commercial dealing proposal. Likewise, Islamic banks cannot, for instance finance a company dealing in gambling, pornography, alcohol, and other prohibited transactions; a company involved in activities deemed harmful to society (e.g., environmental degradation); or a company dealing with oppressive regimes or those who abuse human rights. Moreover, Islamic banks cannot make excessive profits at their customers' expense or undermine and neglect their social responsibility and commitments to their stakeholders.

To conclude, the concept of CSR is not alien to Islam, for it is deeply inscribed in the Shari'ah. Therefore, any corporation that claims to follow Shari'ah-based principles should naturally practice CSR, as it reflects Islam's true spirit. Indeed, Islamic corporations should endeavor to be the epicenter in the business galaxy of promoting good CSR practices. In this respect, assimilating CSR and other Islamic ideals to fulfill stakeholder expectations deserves the utmost consideration, as the desire to do so represents a fundamental difference between Islamic and conventional corporations. Given all of the above factors, this study suggests the importance of CSR training

programs that incorporate a Sharī'ah dimension to educate people, especially Muslim executives and entrepreneurs, about CSR best practices. These programs could promote better understanding among the public of why CSR is important, how it could benefit the community as a whole, and eliminate misconceptions that may arise during its implementation. An in-depth understanding of the Sharī'ah, its objectives, and principles may also benefit managers, particularly on how to practice CSR more effectively and efficiently without undermining corporation's viability and long-term sustainability.

## Notes on the Contributors

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Bernard G. Weiss was professor of languages and literature at the University of Utah. He has an extensive publication record and is recognized as one of the foremost scholars in Islamic law, Islamic theology, Islamic philosophy, Islamic political thought, Arab history and Muslim discussions of linguistics and the origin of language. Weiss received his PhD from Princeton University in 1966 for his dissertation on "Language in Orthodox Muslim Thought: A Study of *wad' al-lughab* and its Development". In addition to scores of articles and conference and seminar papers, Prof. Weiss has authored and co-authored a large number of books. They include *Studies in Islamic Law and Society; Religion and Law: Biblical-judaic and Islamic Perspectives; Studies in Islamic Legal Theory; A Survey of Arab History; The Spirit of Islamic Law; The Law Applied: Contextualizing the Islamic Shari'a; The Search for God's Law: Islamic Jurisprudence in the Writings of Sayf al-Din al-Amidi*. Dr. Weiss died in February 2018.

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Mehmet Asutay is a professor of Middle Eastern & Islamic Political Economy and Finance at the Durham University Business School; Director of the Durham Centre in Islamic Economics and Finance; Director for MSc in Islamic Finance & MSc in Islamic Finance and Management programmes, and Director of the Durham Islamic Finance Summer School. Asutay's teaching, research, publication, and supervision of research is all in Islamic moral economy, Islamic finance and banking, Islamic political economy, Islamic governance and management and the Middle Eastern political economies. His research articles interest have been published in various international academic journals and professional magazines. He has also published and edited a number of books on various aspects of Islamic moral economy and Islamic finance. Asutay's recent research includes the construction of Islamic moral economy and Islamic political economy, both of which are considered as incomplete projects since the early 1970s. Professor Asutay works on developing the discourse on 'social and developmentalist failure' of Islamic banking and finance in relation to the expressed ideals of Islamic moral economy by essentialising sharing, participatory and collaborative economy nature of Islamic finance. He is also

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Monzer Kahf is a professor of Islamic economics and finance at the College of Islamic Studies, Hamad bin Khalifah University, Doha, Qatar. He received his PhD in Economics from University of Utah in 1975. He has

made significant contributions to Islamic economics and finance. His contributions include being a collaborating expert at the Islamic Fiqh Academy, IMF Consultant on Islamic Finance, and Resource person for IslamOnline.net and On Islam. Professor Kahf also served as the Head of Research in IRTI-IDB, Senior Research Economist, Director of Finance in the Islamic Society of North America, and a few other positions. He is the author of 35 books, more than 75 published articles and scores of conference papers and encyclopedia entries on *awqāf*, *ḥajj*, *zakaḥ*, Islamic finance and banking and other areas of Islamic economics.

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Robert Dickson Crane started his professional career at Harvard Law School in 1956, where he received a Doctorate of Laws (J.D.) in comparative jurisprudence. This lifelong interest originated in the culture was passed on to him by his great-grandmother, who spoke Cherokee as her native language and helped to raise him as a custodian of the Cherokee Nation's indigenous religion borrowed in 1310 A.C. from the Mali Empire in Africa. At the age of 20 in 1949, in order to study the concept of justice and the practice of injustice, he joined the underground resistance movement in Eastern Europe and was perhaps the only person to have escaped twice from Stalin's Gulag Archipelago. In September, 1962, he was one of the four co-founders of the Center for Strategic and International Studies, Washington's most influential think-tank, as an expert on totalitarianism. In January, 1963, as a result of his publications there, Richard Nixon appointed him as his principal advisor on foreign policy and on Islam and interfaith cooperation. In January 1969, Nixon appointed him as Henry Kissinger's Deputy for Planning in the National Security Council, but this resulted in an existential clash of civilizations between Kissinger's paradigm of power as the ultimate foreign policy goal and Dr. Crane's indigenous paradigm of compassionate justice. Later in 1981, Dr. Crane was appointed by President

Reagan as the U.S. Ambassador to the United Arab Emirates. In 1982, Dr. Crane became a full-time Islamic activist as Director of Da'wa at the Islamic Center in Washington, D.C., and Director of the Dialogue Commission in the Interfaith Conference of Metropolitan Washington. Since 1985, Dr. Crane has been associated in various capacities with the International Institute of Islamic Thought (IIIT) and has published books, monographs, and almost monthly articles as head of his own think-tanks, beginning in 1992 with The Center for Civilizational Renewal and its book, *Shaping the Future: Challenge and Response*. In the late 1990s he was Managing Editor of the *Middle East Affairs Journal* at the United Association for Studies and Research. From 2011 to 2015 he was a professor at Qatar Faculty of Islamic Studies and Director of its Center for the Study of Islamic Thought and Muslim Societies. He is currently the Editor-in-Chief of *Armonia* ([www.armoniajournal.org](http://www.armoniajournal.org)), and Chairman of its sponsor, the Holistic Education Center for Civilizational Renewal.

Sherman Jackson is the King Faisal Chair of Islamic Thought and Culture, and professor of Religion and American Studies and Ethnicity at the University of Southern California (USC). He was formerly the Arthur F. Thurnau Professor of Near Eastern Studies and visiting professor of law and professor of Afro-American Studies at the University of Michigan (Ann Arbor). Dr. Jackson received his Ph.D. from the University of Pennsylvania and has taught at the University of Texas at Austin, Indiana University, Wayne State University and the University of Michigan. From 1987 to 1989, he served as Executive Director of the Center of Arabic Study Abroad in Cairo, Egypt. Dr. Jackson is a co-founder, Core Scholar, and member of the Board of Trustees of the American Learning Institute for Muslims (ALIM), an academic institution where scholars, professionals, activists, artists, writers, and community leaders come together to develop strategies for the future of

Islam in the modern world. Additionally, Dr. Jackson is a former member of the Fiqh Council of North America, former President of the Shari'ah Scholars Association of North America (SSANA) and a past trustee of the North American Islamic Trust (NAIT). He has contributed to several publications including the *Washington Post-Newsweek* blog, *On Faith*, and the *Huffington Post*. Professor Jackson is listed by the Religion Newswriters Foundation's ReligionLink as among the top ten experts on Islam in America and was named among the 500 most influential Muslims in the world by the Royal Islamic Strategic Studies Center in Amman, Jordan and the Prince Alwaleed Bin Talal Center for Muslim-Christian Understanding. His works include *Islamic Law and the State: The Constitutional Jurisprudence of Shihab al-Din al-Qaraḥī*, *On the Boundaries of Theological Tolerance in Islam: Abū Hāmid al-Ghazālī's Fayṣal al-Tafrīqā*, *Islam and the Blackamerican: Looking Toward the Third Resurrection*, *Islam and the Problem of Black Suffering*, *Sufism for Non-Sufis? Ibn Ata' Allāh's Tāj al-'Arūs*, *Initiative to Stop the Violence: Sadat's Assassins* and the *Renunciation of Political Violence*.

Wael B. Hallaq is a renowned scholar of Islamic law, with numerous contributions to the field of Islamic legal studies and intellectual history. He is currently Avalon Foundation Professor in the Humanities at Columbia University, USA which he joined in 2009. His primary interests include the epistemic institutional ruptures created by the onset of modernity and the many socio-politico-historical forces that come with it, and the intellectual history and development of Orientalism. Hallaq is also concerned with the development of Islamic traditions of logic, legal theory, and substantive law along with the interdependent systems within these traditions. Hallaq's writings have explained the structural dynamics of legal change in pre-modern law and have recently been moving in the direction of asserting the centrality of moral theory to understanding Islamic law, past and

present. He is the author of a dozen books, including *The Origins and Evolution of Islamic Law* (2005), *Shari'a: Theory, Practice, Transformations* (2009), *An Introduction to Islamic Law* (2009), *The Impossible State* (2013), and most recently *Restating Orientalism*, published in July 2018 by Columbia University Press. He's also edited or co-edited many books and has published numerous articles. His works have been translated into several languages including Arabic, Hebrew, Indonesian, Italian, Japanese, Persian, and Turkish. He joined McGill University as an assistant professor in Islamic law in 1985, after receiving his Ph.D. from the University of Washington in 1983. He became a full professor in 1994 and was named a James McGill Professor in Islamic law in 2005.

A 'maqāṣid awakening' (*ṣaḥwāb maqāṣidiyyah*) has resulted in an increasingly large body of literature covering different aspects in the study of the goals and intents of Islamic law or *maqāṣid al-sharī'ah*: conceptual, methodological, historical and practical. This surge involves not only students of Islamic jurisprudence and Sharī'ah scholars, but also different categories of researchers and writers from the various disciplines of the humanities and social sciences to the natural and hard sciences. We could thus speak of the emergence of a new area of study bearing the name of 'Maqāṣid studies', in the same manner we talk of language studies, Qur'anic studies, Ḥadīth studies, etc.

The present volume is an attempt to offer both a comprehensive and diversified view of *maqāṣid al-sharī'ah* as a crucial and at the same time understudied subject in the English language, covering historical, theoretical and practical aspects thereof. The contributors' sense of intellectual commitment, academic soundness and moral responsibility are certainly what accounts for its quality.

**Mohamed El-Tahir El-Mesawi** is a professor at the Kulliyah of Islamic Revealed Knowledge and Human Sciences, International Islamic University, Malaysia, IIUM. He also holds the office of Deputy Director at the International Institute for Muslim Unity, IIMU, at the same university.



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