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# Islamic social finance and corporate social responsibilities during the COVID-19 pandemic: a content analysis of BPMB CSR report

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| <b>Abstract</b>                  | <p><b>Purpose</b>This study aims to explore on how the Islamic social finance mechanism, specifically zakat, influences the corporate social responsibilities (CSRs) of Bank Pembangunan Malaysia Berhad (BPMB) before and during the COVID-19 pandemic.</p> <p><b>Design/methodology/approach</b>A content analysis was used to examine the disclosure of BPMB for six years (2015-2020). This duration covers the period before and during the COVID-19 pandemic. The content analysis was then analysed manually and also by using NVivo.</p> <p><b>Findings</b>It is apparent that BPMB not only actively engages in CSR activities, especially during difficult times like the COVID-19 pandemic, but also fulfils its religious commitments by making regular zakat payments. The finding also shows that BPMB concentrates more on CSR that covers all population, especially during the COVID-19 pandemic.</p> <p><b>Practical implications</b>This study provides implication to the body of knowledge by highlighting the connection between zakat and CSR and implication to the society and regulators on how zakat plays a role in CSR activities before and during the COVID-19 pandemic.</p> <p><b>Originality/value</b>The novelty of the research and the original study on content analysis of zakat and CSR information in BPMB attest to the originality of this work.</p> |
| <b>Keywords</b>                  | <p><b>Author Keywords:</b> <a href="#">CSR</a>; <a href="#">Zakat</a>; <a href="#">Islamic social finance</a>; <a href="#">COVID-19 pandemic</a></p> <p><b>Keywords Plus:</b> <a href="#">NONFINANCIAL DISCLOSURE</a>; <a href="#">PERFORMANCE</a>; <a href="#">MANAGEMENT</a>; <a href="#">IMPACT</a></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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