

Brought to you by [INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA](#)

Scopus

[Back](#)

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

[Journal of Islamic Accounting and Business Research](#) • Article • 2026 •

DOI: 10.1108/JIABR-11-2023-0370

[Nik Abdul Majid, Wan Zurina^a](#) ; [Madah Marzuki, Marziana^a](#) ; [Rosman, Romzie^b](#) ; [Tumiran Kamal Nasser, Siti Dalina^c](#)

^a Faculty of Accountancy, Universiti Teknologi MARA – Cawangan Kelantan Kampus, Machang, Malaysia

[Show all information](#)

0

Citations

[View PDF](#)[Full text](#) [Export](#) [Save to list](#) [Document](#)[Impact](#)[Cited by \(0\)](#)[References \(54\)](#)[Similar documents](#)

Abstract

Purpose – 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. **Design/methodology/approach** – 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. **Findings** – 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.

Practical implications – 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. Originality/value – 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. © 2025 Emerald Publishing Limited

Author keywords

COVID-19 pandemic; CSR; Islamic social finance; Zakat

Funding details

Details about financial support for research, including funding sources and grant numbers as provided in academic publications.

Funding sponsor	Funding number	Acronym
Bank Pembangunan Malaysia Berhad		
Deep Foundations Institute See opportunities by DFI 	100-TNCPI/PRI 16/6/2, 010/2021	DFI
Deep Foundations Institute See opportunities by DFI 		DFI

Funding text

The authors wish to express their gratitude to the Bank Pembangunan Malaysia Berhad (DFI) for funding this research project through the Private Research Grant Scheme [100-TNCPI/PRI 16/6/2(010/2021)].

Corresponding authors

Corresponding
author

M. Madah Marzuki

Affiliation

Faculty of Accountancy, Universiti Teknologi MARA – Cawangan Kelantan
Kampus, Machang, Malaysia