ISLAMIC BROTHERHOOD AND BUSINESS SOCIAL RESPONSIBILITY (BSR) IN MALAYSIA: A QUALITATIVE EXPLORATION OF ISLAMIC FAITH-BASED BUSINESS PRACTICES

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Abstract

This study looks at how Islamic brotherhood influences business social responsibility (BSR) practices among Muslim entrepreneurs, focusing on Islamic principles like justice, fairness, and compassion. It explores the key motivations, both internal and external, that drive BSR behaviours in Muslim-owned businesses. Using a qualitative approach, the study involved semi-structured interviews and snowball sampling, selecting ten respondents who met the study's criteria. Thematic analysis was applied to identify emerging themes. The findings show that Islamic brotherhood strengthens individuals' core values, encouraging them to engage in moral development and incorporate BSR practices into their businesses. The study suggests that Muslim entrepreneurs see their businesses not just as commercial ventures, but as a way to fulfill religious and ethical duties, promote community development, and support charitable causes. These faith-based motivations align with

ethical business practices, highlighting the importance of Islamic principles in shaping responsible business behaviour within the Muslim entrepreneurial community. This research is significant because it contributes to both theory and practice, showing how faith-based motivations drive ethical decision-making in business. The study also offers practical insights for policymakers and business leaders on how to design BSR strategies that appeal to Muslim entrepreneurs, encouraging them to adopt practices that benefit society.

Introduction

Throughout history, people's attitudes and behaviours, both on an individual and a communal level, have been influenced by religion. Bakar, Lee and Hashim[1] state an individual's level of religiosity is a reflection of both their confidence in God and their dedication to behaving in a manner congruent with Divine doctrines. An extensive study has been conducted on the relationship between one's religious and personal beliefs and psychological well-being, and strong connections have been discovered between these variables. Religion is a universal human endeavour that impacts several cultural characteristics, moral conceptions and values, and human thought and behaviour. In general, religion answers the question of what it means to be a human being.[2] It provides a comprehensive and empathetic understanding of human orientation in the world and is considered an essential component of human culture.

Scholars believe that religiosity has a significant impact on values, which in turn affect attitudes and eventually impact individual behaviour at work.[3] For example, scholars have found that managers' personal values and religious beliefs strongly influence both their own decisions and the attitudes of their subordinates.[4] Religion and social responsibility have been the focus of various studies researchers[5] which collectively highlight religion as a foundational moral compass that shapes ethical behaviour, promotes corporate transparency, and strengthens social accountability. Social responsibility (SR), broadly defined as a business's obligation to society[6], appears to have a clear relationship with religion, with some researchers attributing SR's origins to theological and religious actors and contributions.[7] In this context, businesses want to play a big part in formulating and spreading moral and ethical prescriptions that align with the teachings of various religions.

In the same vein, academics and practitioners have paid close attention to the impact of Islamic religiosity on believers' behaviour.

The notion of social responsibility has a long history in Islam. For instance, the underlying concept and practice of SR date back centuries in the Muslim world, e.g., *ṣadaqah*, *zakāt* and *waqf* .[8] The SR concept in Islam's religious viewpoint is derived from the Holy Qur'ān and the words and deeds of the Prophet *(Ṣal Allah-u-ʿalaihe wa sallam)* (*Sunnah*). It provides a framework for a person's interactions with nature and other people. As a result, this quality is everlasting, unchanging, and unquestionable. In other words, it sets better standards for business people to follow when carrying out their social responsibilities and running their businesses.

The Islamic religion promotes full social justice and eliminates human rights exploitation. Some scholars suggest that profit maximization is not the ultimate goal or the only ethical outcome of trade in Islam.[9] Allah Almighty has stated that "*Wealth and children are the embellishment of the worldly life, and the everlasting virtues are better with your Lord, both in rewards and in creating good hopes*" (Holy Qur'ān 18:46). However, profit maximisation is tolerated in Islamic law if reasonable efforts and liability assumptions are made. Muslim entrepreneurs should support social responsibility because it is consistent with Islamic teaching and principles. For the social order to endure, it is necessary for every member of society to voluntarily abide by the same righteous principles and practices. When Islam was first revealed, it brought about a social revolution based on individual and collective morality and responsibility. Words such as equality, justice, fairness, brotherhood, mercy, compassion, solidarity, and freedom of choice are used throughout the Holy Qur'ān to talk about morality in its broadest sense, which encourages believers to adhere to those principles in their daily lives.

Throughout the history of humanity, business organisations have consistently played a significant part in people's economic and social lives. Business activities are considered a religious obligation in Islam.[10] By sharing prosperity for the advancement of society, the concepts of brotherhood and social justice give rise to social responsibility.[11] The principle of brotherhood requires Muslims to be thoughtful (*Iḥsān*) toward other brothers. Islam encourages entrepreneurs to aid society and alleviate its suffering.[12] The influence of Islam can be seen in fundamentally distinct ways in the business world. It does this by connecting the inherent purpose of human existence to the realm of business. In the Islamic religion, life after death is said to be final, permanent, and never-ending. The following verse reflects the Quranic guidance regarding acquiring wealth and pursuing an earthly life. Allah Almighty said,

> "And seek the (betterment of) the Ultimate Abode with what Allah has given to you, and do not neglect your share from this world, and do good as Allah did good to you, and do not

seek to make mischief in the land. Surely, Allah does not like the mischief-makers." (Holy Qur'ān, 28:77).

Hence, social responsibility is critical for Islamic business organisations. For example, meeting the needs of needy Muslims, easing the burden of Muslim debtors, alleviation of poverty, and assisting stranded individuals in continuing their journey are examples of entrepreneurial social responsibility.[13] The significant amount of Holy Qur'ān's verses and hadiths on the concept of brotherhood has driven this study to forward the notion of the Islamic Brotherhood as a source of motivation for BSR among Muslim entrepreneurs. The concept considers intrinsic motivation, which originates from within and occurs when engaging in behaviour or activity because it is personally rewarding rather than for financial rewards. It is consistent with previous research that SR is driven by personal beliefs, values, and religious convictions.[14]

It is important to highlight that there is limited research on how Islamic Brotherhood contributes to social development. This study aims to fill this gap by exploring how Islamic Brotherhood promotes social responsibility among Muslim entrepreneurs and, in turn, drives the broader concept of Islamic social development, where every Muslim is responsible for each other's well-being. By focusing on Islamic Brotherhood as a motivator for business social responsibility (BSR), this study provides a new perspective that moves beyond the typical external obligations or financial incentives. Instead, it looks at how deeply rooted Islamic values such as justice, compassion, and mutual responsibility influence entrepreneurs to act in ways that benefit the community.

This study makes three key contributions. First, it uses a qualitative approach, which provides rich insights into how Islamic Brotherhood motivates social responsibility. This is the first study to explore this concept from a real-world, experiential standpoint. Second, the research explores the internal factors that drive entrepreneurs to engage in social responsibility practices and identifies the Islamic social instruments, like *ṣadaqah, zakāt,* and *waqf,* that they use to fulfill these responsibilities. Finally, the study calls for a deeper understanding of Islamic Brotherhood, not only as a tool for promoting social causes but also as a framework that guides entrepreneurs to align their practices with the Islamic values of justice and community. This work offers a fresh perspective on how intrinsic religious values shape business practices and contribute to social development within the context of Islamic entrepreneurship.

The following is how the paper is organised: Section 2 explores the literature review. Section 3 goes over the methodology. Section 4 presents the study's findings and discussion. Section 5 offers the study's conclusion.

Literature Review

Islamic Concept of Brotherhood

Our world has grown into one closely connected community, where the actions of one can easily impact many. No person, organisation, or nation can truly stand alone or ignore what happens beyond their borders. In this shared existence, living together peacefully has become more important than ever. Islam beautifully highlights this need through its teachings of brotherhood among Muslims and the broader message of solidarity with all of humanity, reminding us to care for and support one another in our shared journey. Both of these tenets are founded on the equality of all men and religious cooperation and tolerance.[15] The Muslim Brotherhood is complete and perfect. It is founded on religious and spiritual unity. According to the Holy Qur'ān and the *Sunnah* teachings, Muslims from every corner of the globe are considered a single community. And religious unity and spiritual brotherhood serve as the primary pillars of this community; "*All believers are but brothers…*"(Holy Qur'ān, 49:10). "*Surely, this is the fraternity of your Faith, a single Faith, and I am your Lord; so worship Me.*" (Holy Qur'ān, 21:92).

In Islam, brotherhood and unity are twin ideals that strengthen each other to preserve a human model of the *Tawḥīd* message on earth. Brotherhood provides the tie of love, affection, and concern in such a way that a believer sees a fellow believer similarly to how he sees himself in the mirror: he would desire for his fellow believer what he would want for himself in the mirror.[16] The following prophetic Holy Tradition affirms this link of brotherhood: "Muslims have only one *dhimmah* or covenant, obligation, debt; none of you is sincere believers unless you love for your brother what you love for yourself." "The believers, in their sympathy, mercy and affection, are like the organs of a single body; when one limb suffers from pain, the other limbs are overtaken by sleeplessness and fever". "Believers are like unto pillars which support each other."[17]

While brotherhood assures a loving tie for the sake of the Creator, unity ensures that the *ummah* will pursue common goals that will bring it closer to fulfilling the purpose for which it was created. The Muslim Brotherhood is not organised along racial or ethnic lines or motivated by economic concerns. It is based on something incomparably more excellent, rejecting error and embracing the truth as Allah Almighty has revealed it. It is asserted that Allah Almighty is the one who articulates the bond of brotherhood. This becomes evident through the shared practices of worship, which collectively express and reinforce the divine connection. Moreover, the unity of the ummah is sustained through the cooperative efforts of believers who actively work to preserve it.[18]

The scholars agree that Islamic institutions such as *zakāt, ṣadaqah,* and *waqf* constitute another component that brings Muslims together.[19] Because of Allah Almighty's design, some people are enormously blessed with material luxury, while others are compelled to fight for their existence. The connection can be made using these Islamic social and financial instruments. The receiver does not worship the giver, and the giver is not elevated to godlike status by the recipient. Both parties benefit from the exchange. Each one serves as a foundation upon which the command of Allah Almighty can be carried out. Because of this activity, love in its purest and most enduring form will emerge as the fruit of one's labour. The poor people and the rich people come together as one because they are both witnesses to this divine process.

In simple terms, Islam views all of humanity as one big family, where every man and woman are connected as brothers and sisters. Among Muslims, this belief encourages stronger social ties, leading to deeper understanding and the advancement of a thriving Muslim community. The concept of Muslim brotherhood serves as the foundation for building a moral and virtuous society. At its core, this brotherhood teaches believers to clear their hearts of negativity such as hatred and hostility. It promotes kindness, treating others as we wish to be treated, and uniting around shared beliefs and values. Faith, family bonds, and humanity form the pillars of this unity. Every Muslim is expected to respect and uphold these values in their interactions with others. For the sake of Allah Almighty, fostering a spirit of friendship, togetherness, and mutual purpose is seen as the highest form of brotherhood in Islam. Through this unity, Muslims work hand in hand to achieve the goals of their faith and live out its values in daily life.

Islamic Perspective on Business Social Responsibility

Islam places a high value on business and social responsibility. From an Islamic standpoint, BSR is very similar to the *takaful* concept (social solidarity), which emphasises community benefits built and based on relationship characteristics.[20] Regarding the *takaful*, analogically, business exemplifies SR by providing genuine assistance to the community, but they do not expect anything in return. At the same time, they would like to see social progress and change. Several Prophet's *(Ṣal Allah-u-ʿalaihe wa sallam)* hadiths and Quranic verses emphasise the benefits of doing good deeds, which can be interpreted as doing social responsibility by entrepreneurs. For example, Allah Almighty says,

> "*O you who believe, shall I tell you about a trade that saves you from a painful punishment? That you believe in Allah and His Messenger, and carry out Jihad in His way with your riches and your lives. That is much better for you, if you but know.*" (Holy Qurān: 61:10-11).

According to the verses, the definition of a bargain is something in which a person uses his resources (wealth, time, labour, and talent) to make a profit. In the same way, faith and jihad in the cause of Allah Almighty have been called a bargain, as if to say: if you exert all of your powers and spend all of your resources in the way of Allah Almighty, you will receive the profits outlined in the following verses, which when interpolated means that when the believers are asked to believe, it instantly gives the interpretation that they ought to become sincere Muslims; they should not be satisfied with an oral profession of faith but should be ready to put their faith into action, in other words, making a sacrifice for faith.

In addition, BSR Islam has been related to *maṣlaḥah ʿāmmah,* or the public interest, to promote *falāḥ*, happiness, and well-being of people.[21] As a demonstration of their *īmān*, or perfect faith, entrepreneurs are urged by Islam to be generous and to have a good intention towards all creatures and humans. According to Islam, the purpose of every action or deed is crucial. In contrast, evil intent or ill will results in adverse outcomes, and good intent or good will yields positive results. Therefore, an entrepreneur's intention will determine if their behaviour is worthy or not. If they intend to act reasonably, Allah Almighty will undoubtedly reward them. There is a hadith that states that each person will be awarded per their intentions: "Surely, the reward of acts depends on the intents".[22] Entrepreneurs must maintain *ḥablun min Allah* or a good relationship with Allah Almighty, *ḥablun min an-nās* or a good relationship with other humans, and a good relationship with the environment to accomplish the *maqāṣid-i Sharīʿah* for the public interest.[23] *Maqāṣid-i Sharīʿah* refers to the goals intended by *Sharīʿah* to attain material and spiritual benefits for human welfare and good living.[24] Both spiritual and material motivations encourage entrepreneurs to invest their fortune to win rewards in this life and the next. The *Maqāṣid-i Sharīʿah* emphasises three interconnected dimensions: (i) seeking Allah Almighty 's pleasure in establishing socioeconomic justice and achieving the role of the vicegerent in preserving the environment; (ii) realising benefits to the community; and (iii) pursuing benefits to one's wealth.

The concept of BSR, from an Islamic perspective, contrasts with western philosophy. While Western thinking is focused on self-enlightenment and extrinsic reward.[25] Islamic thought focuses on commitment to Allah Almighty for all people's reverence and gratitude.[26] The principle calls for complete submission to Allah Almighty's will (Holy Qurʾān 6:162) and adherence to religious requirements in all facets of one's life. People and entrepreneurial organisations in the Islamic framework are held accountable to Allah Almighty on the Day of Judgment for all their actions during this life (Quran 4:86). Muslim entrepreneurs should consider social

obligations in addition to conducting business by Allah Almighty's commands as prescribed by *Sharī'ah* principles. In other words, Islam has taught us that our lives aren't just about us but also about sharing our wealth with others.

By emphasising the importance of shared prosperity, Islam goes against the conservative and major peoples' beliefs on business. That is, the sole purpose of business is to make a profit, and business is, without a doubt, a profit-oriented enterprise. According to Islam, no matter how hard people work for it, no matter how strong their justifications and excuses are, and whatever wealth a person does possess, it has been given to him by Allah Almighty. Without the grace of Allah Almighty, man is unable to amass riches. A person needs to understand that wealth should not be accumulated by a single person, meaning that entrepreneurs should not expect to keep all the profits for themselves. In Islam, doing so is strictly forbidden. "*So that it (wealth) may not circulate only between the rich among you*" (Holy Qur'ān, 59:7). Wealth accumulation can lead to exploitation, social discord, and the creation of a wealth gap between rich and poor people. The Islamic BSR seeks to bring justice to all people. If entrepreneurs earn a lot of profit, they are encouraged to spend it for social well-being. Social activity will improve society's living conditions and increase the chances of raising future generations who can help the community. In this situation, helping one increases the likelihood that one will be able to generate another person capable of helping society in the future. The ideas of this SR are already embedded in *zakāt*, where *zakāt* recipients can stand on their own and also pay *zakāt* to develop the next generation.

Moreover, large corporations in Malaysia have effectively implemented the notion of BSR. The creation of Corporate Waqf by Johor Corporation (JCorp) has revolutionized waqf operations in Malaysia. The first instance of *waqf* assets being in the form of business shares was issued and administered by a corporate organization. JCorp's proceeds were directed to the Waqaf An-Nur Corporation (WANCorp). JCorp has established a corporate entity to oversee *waqf* assets with the purpose of promoting social welfare, including offering health and medical treatment to those in need. Another successful initiative is the collaboration between BSR Bank Muamalat Malaysia Berhad (BMMB) and Perbadanan Wakaf Selangor (PWS) to introduce the cash *waqf* plan called Wakaf Selangor Muamalat (WSM). Both parties have agreed to jointly manage and administer a waqf asset consisting of cash deposited at any BMMB branches. The collected funds will be directed towards certain *waqf* programs related to education and health.

To summarise, social responsibility in Islam encompasses accountability not only to humans but also to Allah Almighty, and it differs significantly from the concept of conservative of BSR in

western cultures. BSR contains more than meeting legal responsibilities or fulfilling tangible rights; it's also a moral[27] and religious responsibility ensuring the continuation of business and society.[28] Because the objectives of Islamic business entities are based on *Sharī'ah*, the BSR objectives and practices of Islamic business entities ought to be drawn from Islamic law and the principles of *Sharī'ah* as brought to light in the Holy Qur'ān and *As-Sunnah*.

Aspect	Islamic Brotherhood-BSR	Western-BSR/CSR
Primary Motivation	Intrinsic: Rooted in religious duty (e.g., *Iḥḥṣān*) and communal identity. Entrepreneurs view BSR as a spiritual obligation and expression of faith.	Extrinsic: Driven by corporate image, legal compliance, or stakeholder expectations (e.g., reputational benefits, risk mitigation).
Framework	Grounded in Islamic principles/ Divine Mandate. (e.g., *Maqāṣid-i Sharī'ah*, *Zakāt*, *Waqf*). Aligns business practices with divine accountability and communal welfare.	Often follows secular or profit-oriented frameworks (e.g., Triple Bottom Line, ESG criteria). Focuses on sustainability reports and regulatory adherence.
Community Engagement	Relational: Deeply integrated into business identity. Entrepreneurs feel a kinship with beneficiaries (e.g., brothers in religion).	Transactional: Community initiatives are often project-based or tied to corporate strategy (e.g., philanthropy as a PR tool).
Accountability	To Allah Almighty and the *Ummah* (community).	To shareholders and regulators.

	Actions are judged by religious standards and eternal rewards or spirit accountability.	Measured by tangible outcomes (e.g., ROI, compliance metrics).
Sustainability	Enduring due to internalized values. Shared identity fosters mutual support (e.g., pandemic resilience).	Dependent on external incentives (e.g., tax breaks, consumer demand). Vulnerable to CSR-washing critiques.
Key Instruments	Islamic social tools (e.g., *Zakāt*, *Ṣadaqah*, *Waqf*) ensure wealth redistribution and communal solidarity.	Financial donations, volunteer programs, and sustainability initiatives (e.g., carbon offsetting).

Table 1. Summaries of Islamic Brotherhood-BSR and Western-BSR/CSR

Methodology

This study adopted a qualitative research design to explore the motivations driving Muslim entrepreneurs in Selangor, Malaysia, to engage in Islamic-based social responsibility (BSR) practices. Data collection was conducted through semi-structured, face-to-face interviews, allowing for an in-depth understanding of participants' lived experiences and personal insights. The choice of qualitative methodology is well-supported in exploring complex social phenomena. Particularly, when the aim is to understand behaviours and motivations within a specific cultural and religious context.

Participant recruitment employed snowball sampling, a method recognised for its effectiveness in qualitative research, especially when targeting specific populations that may not be easily accessible.[29] The inclusion criteria were rigorously established to ensure that participants were entrepreneurs actively engaged in *waqf*, *ṣadaqah*, or similar CSR initiatives, with activities verified through community testimonials and formal business registration with the Companies Commission of Malaysia. Furthermore, participants were required to have a minimum of five years of entrepreneurial

experience to ensure depth in professional exposure and sustained engagement in philanthropic efforts. Recruitment began in Selangor, Malaysia, by leveraging informal networks within the local business community, encompassing a variety of sectors such as coffee, pastry, wellness, and local product innovations. Initial participants were identified through community meetings, particularly with Muslim business associations, and subsequent referrals expanded the pool to a total of ten participants (labelled R1 to R10), representing diverse yet thematically aligned backgrounds.

The justification for the sample size of ten participants is anchored in qualitative research standards that advocate for depth over breadth as well as achieving data saturation.[30] Data saturation, the point at which no new themes emerge[31] was observed after the eighth interview. However, to enhance the study's validity and richness, interviews continued until the tenth participant, allowing for further triangulation of findings and ensuring the robustness of emerging themes.[32]

Prior to the interviews, participants completed a preliminary instrument designed to capture their perceptions of Islamic brotherhood, their understanding of BSR, and the types of Islamic social instruments utilised to fulfil BSR responsibilities. The interviews commenced with an introductory statement aligned with ethical guidelines for research involving human subjects. With participants' consent, interviews were audio-recorded to preserve accuracy, and transcripts were shared with participants as part of the member-checking process, reinforcing the study's trustworthiness.

To analyse the data, this study employed Braun and Clarke's six-phase thematic analysis framework.[33] This approach involved: (1) familiarisation with the data through iterative reading of transcripts, (2) generating initial codes, (3) searching for themes among codes, (4) reviewing themes to ensure coherence, (5) defining and naming themes, and (6) producing a final report with illustrative quotes. This systematic framework facilitated a rigorous examination of the data, allowing the researchers to identify recurring patterns and construct meaningful narratives grounded in participants' experiences.

To mitigate potential researcher bias and enhance the validity of the findings, several strategies were implemented. First, all interviews were transcribed verbatim and independently coded by two researchers.[34] Inter-coder reliability was ensured through regular discussions and consensus meetings to resolve discrepancies in coding. Second, member-checking was employed by returning the interview transcripts to participants for verification, thus enhancing the credibility of the data. Third, triangulation was achieved by cross-referencing participants' narratives with community testimonials and existing literature on Islamic philanthropy and entrepreneurship.[35]

Additionally, maintaining an audit trail of coding decisions and theme development contributed to the transparency and dependability of the analytical process.

Overall, the methodological rigor of this study, underpinned by recognised qualitative research protocols, systematic data analysis, and multiple validity checks, ensured a comprehensive exploration of the motivations influencing Muslim entrepreneurs' engagement in BSR practices.

Findings and Discussion

Brotherhood Concept Enhance Personal Value for doing BSR

The interview findings with ten active socio-entrepreneurs provide compelling evidence of the role the Islamic brotherhood concept plays in shaping entrepreneurial values and behaviours. Respondent 5, for example, highlighted the transformative power of BSR on personal growth, saying, "I engage in BSR because I love my community, particularly Muslims. I want to see the community's well-being maintained, and I want to see the social recipients smile and live comfortably. When we engage in BSR, it implicitly lowers our selfishness and teaches us that inside our money resides the rights of others." This statement underscores the idea that the Islamic brotherhood concept helps entrepreneurs cultivate a deep sense of community, compassion, and selflessness. The idea of money as a tool for communal benefit challenges the typical profit-driven mind-set, reinforcing that wealth should serve broader societal good rather than just personal accumulation. Similarly, Respondent 2 explained, "Even though our business is small, we only give the public what we can afford. Those in need are frequently assisted with money, rice, or oil. For me, social responsibility not only represents an ethic in business, but our religion also expects it. Helping others is a good thing to do, even if the person is not Muslim." This reinforces that the Islamic ethos is not merely an ethical guideline but a spiritual duty that compels business owners to contribute to society, regardless of the recipient's faith.

What sets this study apart is its exploration of the deep connection between Islamic values and BSR practices, specifically through the lens of Islamic brotherhood. While much of the existing literature on BSR emphasizes general ethical practices or secular models of social responsibility, this study goes a step further by directly linking the practice of social responsibility with religious and spiritual values, particularly those rooted in Islam. The concept of Islamic brotherhood, which stresses the importance of unity and collective well-being, serves as a unique framework for understanding why and how Muslim entrepreneurs engage in BSR. Previous studies have also shown that religiosity influences pro-social behaviours [36], suggesting that faith can foster a greater concern

for the welfare of others, but this study provides a deeper dive into how these values are practically applied in business practices.[37] The findings suggest that Islamic brotherhood does more than just inspire moral behaviour, it creates a holistic value system that integrates business practices with religious duties, creating a synergy that drives both ethical decision-making and active contributions to the community.

The study also offers unique insights into how entrepreneurs internalize religious values, like those derived from Islamic brotherhood, and apply them to their businesses. As the entrepreneurs shared, even small businesses with limited resources still prioritize social responsibility, demonstrating that the Islamic values they adhere to are not constrained by size or profit margin. This is an important contribution to the literature, as it challenges the assumption that only larger corporations can engage in meaningful BSR.[38] It also supports the growing body of evidence that religiosity plays a key role in shaping attitudes toward business ethics and pro-social behaviour.[39] Additionally, the respondents' responses provide new evidence that religious faith does not merely inform ethical decision-making, it actively shapes business practices by fostering a sense of duty to others and the collective good.

Brotherhood Concept as a Social Conformity for doing BSR

The findings of this study bring forward an important conversation about the contrast between Islamic brotherhood-driven BSR and conventional, especially standard-based CSR frameworks. Traditionally, CSR has been largely driven by corporate image, legal compliance, or market expectations, where social contributions are often viewed as part of a company's strategy to build reputation or achieve sustainability credentials. In the standard model, CSR is frequently transactional businesses give back to communities to maintain a social license to operate or to meet stakeholder demands.[40] However, what emerged strongly from this research is that Islamic brotherhood–based BSR operates on a fundamentally different premise. It is not transactional but relational and deeply rooted in shared faith, moral responsibility, and communal identity. Respondent 8's statement highlights this well: "There was a silent understanding that society expected us to contribute. People would say, 'We are brothers in religion. Could you help me?' How can I reject them when I feel obligated to make their lives easier?" Unlike standard CSR, where the motivator is often external reward or risk mitigation[41] here the motivator is an internalised sense of duty to one's community and faith.

This is a crucial distinction because, in standard CSR frameworks, philanthropy and social initiatives can sometimes feel disconnected from the lived realities of the community, an add-on

rather than a natural extension of business practice. In contrast, BSR grounded in Islamic brotherhood integrates social responsibility into the very identity of the entrepreneur. Respondent 4 reinforced this by stating, "Since it is an Islamic value and conforms to our society's norms, the majority of people in our society are educated about it." Here, social conformity acts as a positive reinforcement mechanism, ensuring that ethical business conduct and community care are not occasional activities but continuous practices. This natural integration arguably leads to more sustainable and heartfelt community engagement. While some critics of CSR argue that without regulatory enforcement, businesses might deprioritise social responsibility [42]this study demonstrates that in the Islamic brotherhood context, the moral and spiritual accountability felt by entrepreneurs often exceeds that of legally mandated CSR. Furthermore, while standard CSR initiatives sometimes struggle with authenticity, facing public scepticism about "green washing" or "CSR-washing", the Islamic brotherhood–inspired BSR has the advantage of perceived authenticity, as it is underpinned by genuine religious teachings and societal expectations. This internalisation minimises the risk of performative actions and encourages sincere, impactful contributions to society.

In essence, while standard CSR models typically rely on compliance and reputational incentives, the Islamic brotherhood approach to BSR transforms social responsibility into a form of spiritual fulfilment and community integration. Entrepreneurs perceive their contributions not as corporate strategy, but as acts of faith and fraternity, which enhances the authenticity and sustainability of their efforts. This comparison underscores the unique value of embedding religious and cultural values into business ethics, offering a more holistic and enduring approach to social responsibility that could serve as a powerful complement or even an alternative to mainstream CSR models in similar socio-religious contexts.

Brotherhood Concept is a Shared Identity That Promoting BSR

This study reveals a compelling discovery: the deeply ingrained concept of Islamic brotherhood is not merely a spiritual belief but a powerful social force that binds Muslim entrepreneurs to Business Social Responsibility (BSR) practices. Unlike previous studies, which viewed religious identity as having shifted to a less centralized form[43], the findings illuminate how Islamic teachings actively shape behaviour, fostering a lived experience of unity and collective responsibility. The respondents internalised the view that all Muslims are kin, regardless of biological relation, which not only nurtures a profound sense of belonging but also compels them to act in service of their community. This echoes the assertion that humans

have a fundamental need to belong, but here, religion intensifies that need by framing it as a divine obligation[44].

Respondent 8 articulated this beautifully, stating, "I feel entitled to perform BSR because I consider others my kin. We practised the same religion and were taught that every Muslim was related to us. If we have relatives in need, we should do everything we can to help them." This statement highlights how religious identity transcends mere affiliation to become an ethical compass that naturally extends into business practices. Where earlier research primarily focused on standard motivations for corporate responsibility[45], our study shows that for Muslim entrepreneurs, BSR is not a strategy but an expression of faith, a daily embodiment of their spiritual commitment.

The study further identifies that this shared religious identity generates not only moral motivations but also tangible social and economic benefits, especially during times of crisis. Respondent 9 affirmed this by sharing, "We do good things without realising it because of the Islamic cause. As Muslims, we believe that helping others is pious; we do not seek compensation because we believe they will help us if we are in need... During the pandemic, my business struggled, but I received community support to keep it running." This illustrates how communal support is not transactional but deeply embedded in the belief system itself. Prior studies, such as those by scholars, have discussed the role of social capital in strengthening community resilience.[46] However, this research extends those findings by showing that religiously anchored identity creates a form of spiritual capital, a proactive, deeply rooted readiness to support one another without expectation of direct reciprocity.

Moreover, while earlier literature often presented religious groups as providers of emotional comfort[47], this study uncovers a broader dynamic. Shared Islamic identity fosters not only emotional solidarity but also practical collaboration in entrepreneurial activities. Entrepreneurs do not merely feel supported; they become active contributors to a self-sustaining economic and social ecosystem driven by their religious values. This finding adds a new dimension to the understanding of religiosity in business, highlighting how faith-based identity transforms personal belief into communal economic resilience.

In sum, this study advances existing knowledge by revealing how Islamic brotherhood operates as a dual force, both spiritual and structural, that shapes entrepreneurs' approach to BSR. It transforms their sense of belonging into actionable support systems, especially during economic challenges, thus intertwining religious commitment with sustainable business practices. These insights contribute to a richer understanding of how faith can function as a dynamic enabler

of social responsibility, moving beyond individual piety to collective well-being.

Theme	Key Findings	Respondent Statements
Brotherhood Concept Enhances Personal Value for Doing BSR	The Islamic brotherhood concept improves the personal values of entrepreneurs, encouraging them to be more selfless, ethical, and compassionate toward society. It motivates them to engage in BSR as a way of contributing to societal well-being.	**Respondent 5**: "I engage in BSR because I love my community, particularly Muslims. I want to see the community's well-being maintained and I want to see the social recipients smile and live comfortably... It teaches us that inside our money resides the rights of others." **Respondent 2:** "Helping others is a good thing to do, even if the person is not Muslim."
Brotherhood Concept as a Social Conformity for Doing BSR	Social conformity plays a key role in motivating entrepreneurs to practice BSR, as societal expectations align with religious teachings. Entrepreneurs often feel a sense of duty due to their religious and social identity.	**Respondent 4**: "The Islamic brotherhood is a noble concept, especially for Muslims, because the prophet advocated it... the majority of people in our society are educated about it." **Respondent 8**: "...there was a silent understanding that society expected us to contribute to them... How can I reject them when I feel obligated to make their lives easier?
Brotherhood Concept as a Shared Identity Promoting BSR	The shared identity in Islam binds entrepreneurs to their communities, creating a sense of belonging and kinship that motivates them to engage in BSR activities. This shared religious identity fosters a collective commitment to help others.	**Respondent 8**: "I feel entitled to perform BSR because I consider others my kin... We practised the same religion and were taught that every Muslim was related to us." **Respondent 9:** "During the pandemic, my business struggled, but I received community support to keep it running."

Table 2. Summaries of Findings

 Conclusion

Islam mandates BSR as a component of worship to regulate the connection of Muslims with Allah Almighty and other individuals in order to achieve blessings and prosper in both this world and the hereafter. Therefore, Muslim enterprises should actively participate in BSR activities by implementing Islamic social practices like *zakāt*, *waqf*, and *ṣadaqah* while managing business operations in alignment with Allah Almighty 's will and *Sharī'āh* principles. This study concludes that BSR encompasses activities in which businesses engage to fulfill their religious, social, and economic responsibilities to maintain positive relationships with Allah Almighty, other human beings, and the environment so as to achieve *Sharī'āh* objectives and general welfare. Rather than viewing social action from the standpoint of extrinsic rewards, religious concepts are motivated by the desire to practise social activity without expecting anything in return. In other words, it theoretically contradicts the notion that BSR is performed for extrinsic advantage. However, the findings of this study support prior research on the informal factors of doing SR among entrepreneurs. They emphasised that intrinsic motivation (e.g., cultural norms, societal value, and aggregate society perspective) were considered the precursors of BSR activity.

The findings of this study provide valuable insights, both theoretically and practically, by filling a significant gap in the literature regarding the Islamic brotherhood concept in Business Social Responsibility (BSR). While previous research on BSR has often overlooked this perspective, this study highlights key factors that encourage entrepreneurs to engage in BSR, viewed through the lens of Islamic brotherhood. The study reveals that the Islamic brotherhood concept plays a crucial role in motivating entrepreneurs by enhancing their intrinsic values. It shows that social conformity, the desire to meet religious expectations, and a shared identity between entrepreneurs and their communities are powerful motivators for engaging in BSR. This adds a fresh layer to existing research, extending the spiritual BSR paradigm and grounding it in practical, reality-based factors that resonate with today's entrepreneurs.

The findings of this study provide a clear direction for how businesses, policymakers, and educators can work together to strengthen Business Social Responsibility (BSR) through Islamic values. Policymakers and business leaders, for example, can draw from the principle of Islamic brotherhood to design community programmes that go beyond surface-level contributions and genuinely address the needs of local communities. Governments could offer tangible incentives such as tax deductions or grants to businesses that actively support welfare projects and community development initiatives. Beyond financial incentives, encouraging

partnerships between businesses, community groups, and religious organisations will help ensure that BSR activities are meaningful and grounded in shared values. Equally important is embedding the principle of *Iḥḥsan*, the pursuit of excellence in helping others, into corporate business strategies, so that businesses are inspired not only to meet their responsibilities but to go further by making a lasting impact on the communities they serve. At the same time, academics and educators play a crucial role by incorporating these Islamic principles into entrepreneurship training and educational programmes.

Future entrepreneurs should be taught how values like Islamic brotherhood and *Ihsān* can be practical tools for building not only successful but socially responsible businesses. This kind of education fosters a mind-set that views businesses as contributors to the greater good, not just as profit-driven entities. For practitioners, especially Muslim entrepreneurs, these findings serve as a reminder to embed social responsibility into their daily operations and long-term planning. Promoting the use of Islamic social instruments, such as *zakāt* and *waqf*, can further help close wealth gaps and promote justice in society. Continuous public education and engagement campaigns are essential to raise awareness of these tools and inspire broader participation. Altogether, by weaving these insights into policy, education, and business practice, we create a sustainable ecosystem where businesses are recognised as active partners in building resilient, fair, and thriving communities.

Despite the valuable insights this study provides, there are several limitations that should be acknowledged. Firstly, the study primarily focuses on Muslim entrepreneurs, which means its findings may not be universally applicable to all business owners across different cultural or religious backgrounds. The emphasis on Islamic values, while providing depth in the context of Muslim communities, limits the ability to generalize the results to entrepreneurs outside of this group. Secondly, the research was conducted in a specific geographical region, which may not account for the diverse socio-economic, political, and cultural factors that influence Business Social Responsibility (BSR) in different parts of the world. Therefore, the findings might not be applicable in regions with differing economic structures or cultural norms.

Additionally, the study predominantly utilizes qualitative data, which, while providing rich and in-depth insights, may be subject to researcher bias and may not fully capture the broader quantitative patterns of BSR behaviour. The impact of external factors such as government regulations, economic conditions, or industry-specific challenges was not thoroughly examined in this study, and these factors could significantly influence BSR practices in real-world scenarios.

Future research could expand on this study by examining the role of Islamic values in Business Social Responsibility (BSR) across different religious and cultural contexts to determine whether similar principles influence non-Muslim entrepreneurs. A mixed-methods approach, combining qualitative and quantitative data, would provide a more comprehensive understanding of BSR practices and the effectiveness of Islamic social instruments like *zakāt* and *waqf*. Additionally, studies across various regions and industries, considering factors such as government policies, economic conditions, and cultural differences, could reveal how these external elements influence BSR behaviours. Longitudinal studies could also track changes over time, offering deeper insights into the long-term impact of BSR initiatives.

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