Islamic teachings and environmental corporate social responsibility in Bangladesh: a mixed-methods research approach

Ayesha Akter Sumi
Department of World Religions and Culture, University of Dhaka, Dhaka, Bangladesh

Saif Ahmed
Graduate School of Business, Universiti Kebangsaan Malaysia, Bangi, Malaysia, and

Syed Shah Alam
Department of Marketing, College of Business Administration, Prince Sultan University, Riyadh, Saudi Arabia

Abstract

Purpose – This study aims to examine the impact of Islamic teachings on environmental corporate social responsibility (CSR) practices in Bangladesh, a country where Islamic principles are profoundly influential.

Design/methodology/approach – Using a mixed-methods research approach (quantitative study with close-ended questionnaire and qualitative study with semistructure interview), this study aims to explore the role of individual characteristics and organizational contexts in environmental CSR practices. The study uses a robust analytical framework encompassing variance inflation factor, orthogonal loading, Cronbach's alpha, composite reliability and average variance extracted to assess the reliability and validity of these metrics.

Findings – Thematic analysis reveals the motivations, attitudes and challenges experienced by organizational leaders in aligning Islamic ethics with environmental stewardship, whereas the quantitative results provide empirical support for the relationship between various organizational practices (denoted as M#1 to M#8) and environmental CSR.

Originality/value – The findings of this study illuminate the potential benefits of tailoring CSR policies to fit within specific religious and cultural frameworks, offering both theoretical contributions and practical insights.

Keywords Bangladesh, Mixed method, Environmental corporate social responsibility, Islamic teachings

Paper type Research paper

Introduction

In an era marked by escalating environmental crises – from climate change to loss of biodiversity – corporate social responsibility (CSR) is increasingly pivoting toward environmental stewardship and sustainable operational paradigms (Laszlo, 2008; Pandey, 2021). This evolution in CSR is not merely a corporate trend but emerges as a societal imperative (Carroll, 2021), given the role that businesses occupy in the societal structure and

The authors would like to thank Prince Sultan University for their support.
their potential influence on environmental outcomes (Fyke et al., 2016; Masocha and Fatoki, 2018). However, cultural relativism informs the praxis of CSR; ethical commitments and philosophies that underlie CSR strategies are culturally and contextually bounded, often drawing on religious or spiritual frameworks (Cloke et al., 2019).

Within this multifaceted landscape, Islamic principles offer a distinct conceptual paradigm for the enactment of CSR, particularly concerning environmental imperatives. In the Islamic tradition, the environment transcends its role as a utilitarian resource and is conceptualized as an Amanah – an entrusted responsibility – from Allah, demanding careful stewardship for future generations (Al-Bukhari, 2001; El-Bassiouny et al., 2023). A host of Islamic axioms fortifies this environmental ethic. For instance, the Islamic perspective emphasizes the divine ownership of the environment (Quran, Surah Al-An’am 6:141), its role as a revelatory sign of the divine (Quran, Surah Al-Baqara 2:164) and the moral consequences of human–environment interactions (Hadith, Sahih Muslim 2248a).

This divinely mandated stewardship (Quran, Surah Al-Baqara 2:164) accentuates human accountability in environmental conservation, given the omnipresent divine surveillance (Quran, Surah Al-Hujurat 49:13). Moreover, Islamic teachings exhort believers to eschew Israf, or wastefulness, in using environmental resources, underscoring the principle of sustainability (Quran, Surah Al-A’raf 7:31).

This research adopted a mixed-methods approach, harmoniously blending qualitative insights from semistructured interviews with quantitative data derived from structured questionnaires. The sample was meticulously curated, comprising senior managers and CSR professionals from prominent Bangladeshi companies across diverse sectors. Analytical rigor was maintained through the application of thematic analysis for qualitative data and structural equation modeling for quantitative data sets. The primary objective of this study was to unravel the nuanced interplay between Islamic ethics, environmental stewardship and CSR within the business landscape of Bangladesh. Furthermore, the research sought to bridge the existing knowledge chasm in this domain, offering substantive theoretical implications. It aids in rethinking the foundations of CSR in diverse cultural contexts and provides actionable insights for businesses operating in Muslim-majority nations to synergize their CSR initiatives with prevailing religious tenets, thereby elevating both their ethical stature and societal impact.

This study delves into the largely underexplored intersection of Islamic ethics, environmental stewardship and CSR, specifically in the context of Muslim-majority nations like Bangladesh. While previous research has shed light on various aspects of CSR, the exploration of its environmental dimensions through an Islamic lens remains scant. By examining how Islamic tenets can be operationalized within the CSR strategies of Bangladeshi organizations, this paper aims to enrich both academic dialogue and practical applications in the realms of ethical business and sustainable development.

**Environmental-Islam and Environmental CSR**

In this study, there are two fundamental approaches to understand Islamic teachings regarding the environment. First one is the Islamic view on environmental protection that is rooted in the Qur’an, Hadiths (sayings of Prophet Muhammad), and Islamic jurisprudence. It advocates for a balanced and sustainable approach to the Earth’s resources. Another approach, which is what the authors have chosen to adopt, is to develop a more-broad understanding of the essence of the relationship between the Muslim and his or her environment.
**Qur'anic view on environment protection**

Eight fundamental maxims are illustrated in the Table 1 and can be used to summarize how Muslims should interact with their surroundings (Abdelzaher et al., 2019). These adages are based on lessons that were made public more than 1,400 years ago and were reintroduced in numerous scholastic works by Westerners, including Abdul-Matin (2010; Foltz et al. (2003); Abdelzaher and Abdelzaher (2017). The maxims center on the ideas of environmental stewardship, human accountability and the idea that the environment is a creation of Allah. Table 1 describes (a) eight main maxims, (b) the Quranic verse supporting each maxim and (c) the implications on human behaviors toward the environment.

**Hadiths on environment protection**

Islamic teachings have a strong emphasis on environmental protection, many of which are derived from the actions and sayings of Prophet Muhammad (peace be upon him). The Prophet emphasized the sacredness of Earth and the responsibility of humans to protect it. The Prophet discouraged the waste of natural resources. Even during ablution (Wudu), he advised using water sparingly (Abdul-Matin, 2010; Fauzi et al., 2020). The Prophet instructed his followers to treat animals with kindness and not to overburden them. He even spoke against the confinement of animals without sufficient food and water (Charles, 2018). The Prophet is reported to have said that even if the Day of Judgment were imminent, one should plant a tree if they can. This highlights the long-term vision Islam holds regarding environmental sustainability. One of the basic principles of Islamic law, derived from the Prophet’s teachings, is “La Darar wa La Dirar” (Do not harm, and do not reciprocate harm) (Amirol et al., 2022; Malik, 2012). This principle can be applied to modern-day environmental policies. Prophet Muhammad advocated that natural resources like water and pasture lands are common property and should be shared equitably among the community. The Prophet considered all of nature as signs (“Ayat”) of God’s greatness and urged Muslims to ponder upon them, implicitly fostering an attitude of respect toward the environment (Furehaug, 2020; Watt, 1961). Acts of environmental goodness are considered acts of charity. Prophet Muhammad is reported to have said that in a tree’s shade, in the water people drink and in a healthy animal, there is a reward for the one who cultivates or takes care of them (Furehaug, 2020; Watt, 1961). The Prophet’s teachings encourage a balanced approach to life, taking into account not just material but also spiritual needs – a principle that can be applied to sustainable living and ethical consumption. The concept of “Eco-Islam” is grounded in these ancient yet forward-thinking teachings. The following Table 2 is regarding the (a) prophetic sayings (b) taking support from the Quranic teachings and (c) the implications of these sayings on human behaviors.

**Islamic jurisprudence on environment protection**

Islamic jurisprudence, also known as Sharia law, offers various perspectives on environmental protection that are deeply rooted in Islamic theology and traditions. While the Quran and Hadith lay the groundwork for environmental ethics, Islamic jurisprudence provides a more detailed framework that can guide practical aspects of environmental protection (Abdelzaher et al., 2019; Abu-Tapanjeh, 2009). The Earth is considered a trust given to humanity by Allah, and humans are stewards (Khalifah) responsible for its care. Specific guidelines exist about what kinds of interactions with the natural world are permissible or impermissible. Polluting water sources, land or air can be viewed as a form of corruption (“Fasad”) on Earth, which is strongly condemned in the Quran. This institution can be viewed as a precursor to modern-day regulation agencies. Historically, the Muhtasib (supervisor) would ensure market practices comply with Islamic laws, which could extend to
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Quranic evidence</th>
<th>Implications on human actions</th>
</tr>
</thead>
</table>
| 1   | Environment is created and owned by Allah | “Allah is the creator of all things” [39:62] | - Humans should strive for sustainable practices to ensure future generations can enjoy God’s creation  
- Humankind should be grateful for the natural resources and use them judiciously  
- The extraction and use of resources should be done ethically, without causing undue harm |
| 2   | Environment is sustained and guarded by Allah | “He is the Guardian and Disposer of all affairs” [39:62] | - Activities that disrupt ecological balance, like deforestation or pollution, should be minimized  
- Humans should support and engage in conservation efforts  
- People should educate themselves and others about the importance of maintaining ecological harmony |
| 3   | Environment is a sign of Allah to human beings | “Behold! in the creation of the heavens and the earth; in the alternation of the night and the day; in the sailing of the ships through the ocean for the profit of mankind; in the rain which Allah sends down from the skies, and the life which He gives therewith to an earth that is dead; in the beasts of all kinds that He scatters through the earth; in the change of the winds, and the clouds which they trail like their slaves between the sky and the earth; (Here) indeed are Signs [ayat] for a people that are wise” [2:164] | - Encourage ecological studies as a means of spiritual reflection  
- Organize community events focused on understanding and appreciating the environment  
- Promote nature-based tourism and travels that lead to spiritual enlightenment |
| 4   | Environment is itself in worship of Allah | “The seven heavens and the earth, and all beings therein, declare His glory: there is not a thing but celebrates His praise; And yet you understand not how they declare His glory! Verily He is Oft-Forbear, Most Forbearing!” [17:44] | - Avoid actions that might disrupt the natural processes or cycles of ecosystems  
- Recognize the inherent value of all creatures and treat animals with kindness and respect  
- Create spaces, like gardens or parks, that allow humans to join nature in its “worship” |

Table 1. The maxims and the implications of each on human behavior as depicted in the holy Quran (continued)
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Quranic evidence</th>
<th>Implications on human actions</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Allah also says, “Do you not see that to Allah bow down in worship all things that are in the heavens and on earth, - the sun, the moon, the stars; the hills, the trees, the animals; and a great number among mankind? But a great number are (also) such as are fit for Punishment: and such as Allah shall disgrace, - None can raise to honor: for Allah carries out all that He wills” [22:18]</td>
<td>- Undertake environmental impact assessments before starting large projects&lt;br&gt;- Emphasize personal accountability in all interactions with nature&lt;br&gt;- Initiate or participate in cleanup drives, tree plantations and other restorative activities&lt;br&gt;- Advocate for laws and policies that protect the environment&lt;br&gt;- Encourage community stewardship programs&lt;br&gt;- Recognize the rights of indigenous peoples who often act as natural guardians of the environment</td>
</tr>
<tr>
<td></td>
<td>Environment is a witness for or against human actions</td>
<td>“On that Day will she [i.e., the earth] declare her tidings” [99:4]</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>The environment is entrusted to human beings</td>
<td>Allah says, “We did indeed offer the trust to the heavens and the earth and the mountains; but they refused to undertake it, being afraid thereof: but man undertook it; He was indeed unjust and foolish” [33:72]&lt;br&gt;Allah also states, “Behold, your Lord said to the angels: ‘I will create a vicegerent on earth.’ They said: ‘Will you place therein one who will make mischief therein and shed blood? - while we do celebrate Your praises and glorify Your holy (name)?’ He said: ‘I know what you know not’ [2:30]&lt;br&gt;And finally, another verse states,” ‘And He has subjected to you, as from Him, all that is in the heavens and on earth: behold, in that are signs indeed for those who reflect” [45:13]</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td>(continued) Table 1.</td>
</tr>
</tbody>
</table>
environmental compliance today. Table 3 describes (a) Sharia principles (b) their description and (c) implication on human behavior.

**Islamic perspective of corporate social responsibility with environmental corporate social responsibility theories**

The following eight maxims reflect the Islamic perspective on environmental responsibility, which aligns closely with the concept of environmental CSR. These maxims can be interpreted in the context of existing theories:

1. **M#1 And M#6 – stewardship theory.** Stewardship theory is a theory of governance based on the idea that “stewards” (managers or decision-makers in an organization) are motivated by pro-organizational behavior and they want to perform in the best interests of their organization and its stakeholders, which includes the environment (Donaldson, 1990; Kavadis and Thomsen, 2023).

Stewardship theory was originally proposed by Donaldson and Davis in the 1990s as an alternative to agency theory, which assumes that managers, left on their own, will act in their own best interests at the expense of shareholders. The Stewardship theory, on the other hand, posits that managers are “stewards” whose behaviors are aligned with the objectives of their principals (shareholders and stakeholders).

From an Islamic perspective, the first maxim (M#1) states that the environment and its creatures are all created and owned by Allah. The sixth maxim (M#6) takes this a step
### Table 3.
The principles and the implications of each on human behavior as depicted by the Islamic jurisprudence

<table>
<thead>
<tr>
<th>Principle</th>
<th>Description</th>
<th>Implications on human behavior</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public trust doctrine</td>
<td>Earth is a trust given to humanity by Allah; humans are stewards responsible for its care</td>
<td>Stewardship over nature, responsible use of resources and accountability for actions affecting the environment</td>
</tr>
<tr>
<td>Maslaha (public interest)</td>
<td>Policies should aim at promoting public good</td>
<td>Legislation and actions should aim for the greater good of the community, ensuring environmental justice</td>
</tr>
<tr>
<td>La Darar wa La Dirar (no harm principle)</td>
<td>Harm should neither be inflicted nor reciprocated</td>
<td>Minimize environmental damage in all activities, from business operations to personal lifestyle choices</td>
</tr>
<tr>
<td>Tasfiyah (purification)</td>
<td>Polluting natural resources is viewed as a form of corruption</td>
<td>Encourages pollution control measures, clean technologies and sustainable practices</td>
</tr>
<tr>
<td>Hisbah (accountability)</td>
<td>Ensures compliance with Islamic laws, which could extend to environmental compliance</td>
<td>Monitoring and auditing mechanisms for environmental practices in marketplaces, industries and public spaces</td>
</tr>
</tbody>
</table>

**Source:** Generated by authors

---

### Table 2.
The maxims and the implications of each on human behavior as depicted in the Sunnah

<table>
<thead>
<tr>
<th>No.</th>
<th>Hadith from the Sunnah</th>
<th>Quranic verses</th>
<th>Implications on human actions</th>
</tr>
</thead>
</table>
| 1   | “The word ‘her tidings’ is explained by Prophet Muhammad (peace be upon him) to mean all human actions that earth has witnessed.” (Sunan at-Tirmidhi #2429)                                                                 | “On that Day will she [i.e., the earth] declare her tidings” (Q. 99:4)                                                                                                                                 | - Humans should tread lightly on the earth, being mindful of their environmental impact  
- Activities that degrade the earth should be avoided or minimized  
- Active participation in conservation and preservation efforts as a means of rectifying past damages  
- Foster an attitude of respect and gratitude towards the environment in everyday life |
| 2   | “Verily, this world is sweet and appealing, and Allah placed you as vicegerents therein; He will see what you will do.” (Sahih Muslim #6606)                                                                                                                     | “We did indeed offer the trust to the heavens and the earth and the mountains [...]” (Q. 33:72) and “I will create a vicegerent on earth.” (Q. 2:30) and “And He has subjected to you [...] all that is in the heavens and on earth [...]” (Q. 45:13) | - Emphasize sustainable use of resources, recognizing that wastefulness is not just a material loss but also a betrayal of the trust  
- Encourage community-driven environmental initiatives as a means of collective responsibility  
- Seek knowledge about best practices in environmental care, understanding that this knowledge can guide action  
- Lead by example, showcasing responsible environmental stewardship in personal and community actions |

**Source:** Generated by authors

---

Mixed-methods research approach
further and states that the environment has been entrusted to human beings. These maxims clearly echo the principles of stewardship, but within a religious and spiritual context. This perspective can be seen in the Qur’an, where mankind is described as a “khalifah” or steward, on Earth (Qur’an, 2:30). This concept is about ethical responsibility and accountability for one’s actions, particularly with respect to the natural environment.

In a business context, this stewardship principle translates into a corporate responsibility toward the environment (Hollensbe et al., 2014; Kavadis and Thomsen, 2023). This is in line with the broader concept of CSR, which includes environmental responsibility as a major component. The stewardship principle in Islamic ethos can, therefore, be used as a theological and ethical foundation for environmental CSR practices in Muslim-majority countries like Bangladesh.

2. M#2, M#3, M#4 and M#5 – theory of signs (semiotics) and symbolic interactionism. The theory of signs (Semiotics) is concerned with meaning-making, sign processes and communication, which includes the interpretation of signs and symbols (Moriarty, 2002). In semiotics, a “sign” is something that stands for something else to someone in some capacity, imbuing it with meaning beyond its immediate, tangible existence. In the context of Islamic environmental ethics, maxims M#2 (Environment is sustained and guarded by Allah), M#3 (Environment is a sign of Allah to human beings), M#4 (Environment is itself in worship of Allah) and M#5 (Environment is a witness for or against human actions) denote the environment as not just a physical entity, but as symbolic and meaningful in the religious sense.

From the Islamic perspective, the environment is seen as a sign of Allah’s presence. The Qur’an frequently refers to natural phenomena as “signs” (Ayat) for those who reflect (Qur’an 2:164, 3:190, 16:11–13, among others). These signs are seen as manifestations of Allah’s creative power and wisdom, inviting humans to recognize the existence and oneness of Allah.

The environment, therefore, in Islamic worldview, is not a mute entity, but a communicating medium that embodies and reflects divine attributes. This perspective could strongly influence how Muslims interact with the environment, potentially fostering a greater sense of responsibility and stewardship.

3. M#7 – agency theory. Agency theory is a principle used in economics and organizational behavior that examines the relationship between two parties: the principal and the agent (Van Puyvelde et al., 2012). The principal delegates decision-making authority or control over resources to the agent, who is then expected to act in the best interests of the principal. In an Islamic context, the principal–agent relationship can be seen as existing between Allah (the principal) and human beings (the agents). The Qur’an and Hadiths provide numerous examples of this relationship. For instance, the Qur’an states that human beings are vicegerents (khalifah) on earth (Qur’an 2:30), which suggests that humans are entrusted by Allah with the responsibility of stewardship over the earth and its resources.

Maxim M#7, which states that “Allah sees, hears, and knows all those human beings do,” could be viewed through the lens of agency theory. This maxim implies that human actions, including those related to the environment, are under constant observation by Allah. This accountability to Allah could motivate behavior that aligns with the expectations and standards set forth in Islamic teachings, including those related to environmental stewardship.

4. M#8 – resource-based view and conservation theory. The resource-based view (RBV) is a business management theory that suggests a firm’s sustainable competitive advantage arises from its unique resources. These resources must be valuable, rare, inimitable and nonsubstitutable (Khanra et al., 2022; Lockett et al., 2009). In the context of environmental
management, this perspective can be applied to understand how businesses use environmental resources as strategic assets.

Conservation theory is a perspective in environmental ethics that holds that humans have a moral responsibility to protect and preserve the natural environment (Gray and Coates, 2012; Liu et al., 2023). It is often associated with sustainable practices and the wise use of natural resources.

M#8, which encourages not wasting environmental blessings, aligns with both of these theories. This maxim may be interpreted as a call for sustainable and wise use of resources, which is an underlying pillar in both RBV and conservation theory.

In a corporate context, M#8 could guide businesses in aligning their strategies with environmental sustainability, recognizing that environmental resources are not just consumable assets but also potential sources of competitive advantage.

From a conservation theory perspective, M#8 emphasizes the moral responsibility of individuals and communities to conserve environmental resources. This could be reflected in behaviors such as recycling, reducing energy consumption and advocating for environmental policies.

Small and medium-sized enterprises in Bangladesh

In Bangladesh, the role of small and medium-sized enterprises (SMEs) is crucial in the context of environmental compliance. SMEs form the backbone of Bangladesh’s economy, contributing to 25% of the GDP and employing about 40% of the labor force (Alauddin and Chowdhury, 2015). Given their economic significance, understanding their role in promoting environmental sustainability becomes vital. While many SMEs in Bangladesh have adopted environmental policies on paper, effectively enforcing these policies remains a challenge (Joshi et al., 2013; Mao et al., 2020).

Studies, such as those conducted in other economies like Taiwan, have shown that smaller firms often lack a strong green organizational culture compared to larger enterprises (Shiu and Yu, 2010). Research also suggests that companies with a culture that actively encourages, and rewards eco-friendly behaviors are more effective in implementing green policies (Shiu and Yu, 2010). In Bangladesh, increasing regulatory pressures, such as substantial fines for noncompliance with environmental standards, are pushing companies to take action. However, the prevailing response to environmental incidents is often to attribute them to employee ignorance or poor judgment, rather than recognizing them as failures of corporate responsibility.

The unique cultural and religious landscape of Bangladesh offers an untapped resource for fostering such a culture. Specifically, the teachings of Islam, which the majority of Bangladeshis follow, can be instrumental in building a pro-green organizational culture (Veerasamy et al., 2023). Local norms and values, deeply embedded in Islamic teachings on environmental stewardship, could serve as a strong foundation for encouraging green practices and attitudes. Therefore, it is imperative for Bangladeshi firms to look beyond formal environmental policies and harness the potential of local religious teachings in building a substantially green organizational culture.

Ecofying Bangladeshi market

The application of Islamic teachings toward environmental conservation, commonly referred to as Eco-Islam, presents a compelling framework for Bangladesh’s market. Given that the majority of Bangladesh’s population is Muslim, the application of Eco-Islam can be especially resonant and effective. Bangladesh has been actively participating in various international environmental forums and initiatives to address climate change,
environmental degradation and sustainable development. Bangladesh is a signatory to the United Nations framework convention on climate change (UNFCCC) and has participated in annual Conference of the Parties meetings (Ali, 2019). The country is often cited as one of the most vulnerable to the impacts of climate change, making its voice particularly important in international climate negotiations. As a member of South Asian association for regional cooperation (SAARC), Bangladesh collaborates with neighboring countries on various environmental issues, including climate adaptation, sustainable agriculture and water resource management. Bangladesh has been actively participating in the Global Commission on Adaptation, which aims to accelerate action to combat the effects of climate change (Rahman, 2021). The country has shared its own experiences and strategies for climate adaptation. Bangladesh has also signed various bilateral agreements related to environmental conservation and sustainable development, including those with countries like India, China and Japan (Volz, 2018). By actively participating in these international forums and initiatives, Bangladesh aims to both draw attention to its vulnerability to climate change and environmental issues and learn from global best practices for sustainability and resilience.

While Bangladesh has been active in international environmental arenas, including the UNFCCC and other regional bodies like SAARC, implementing agreed-upon protocols remains a challenge. This resembles the situation in many Arab countries, where the translation of commitments to action is often lacking. Bangladesh has ranked 177 out of 180 countries in reducing environmental pollution, the global environmental performance index (EPI) 2022 report, showed (Pinar, 2022). The country’s position in the index declined 15 steps in the last two years. In 2020, Bangladesh’s position was 162. Overall score declined to 23.10 points in 2022 from 29 points in 2020 (EPI 2022: Bangladesh’s Position Slips 15 Notches to 177th, 2022). The reasons behind this decline are complex, partially explained by weak enforcement of environmental regulations which points to environmental policy implementation being an issue. These factors can have a direct impact on the enforcement of company-level environmental regulations. Bangladesh, undergoing its own period of economic transition and rapid industrialization.

Thus, we argue that while setting new regulations can be a positive step, in markets like Bangladesh where enforcement is weak, relying solely on legislation may not be sufficient. To tackle this issue effectively, we propose a micro-level approach focusing on the role of local SMEs in Bangladesh. The importance of fostering environmental ethics within these organizations cannot be overstated. In line with the teachings of Islam, which encourages stewardship of the Earth, integrating eco-Islamic principles into business ethics can provide a moral foundation to encourage compliance with environmental policies. In doing so, the nation can reconcile its rapid development with sustainable practices, thereby creating a balanced approach to economic growth and environmental conservation.

**Fostering an eco-friendly organizational culture in Bangladesh through Islamic principles**

The imperative for environmental sustainability in organizational settings has never been more pressing, particularly in the context of Bangladesh, a Muslim-majority country grappling with climate change and environmental degradation (Rifat et al., 2020). While the role of SMEs in environmental stewardship has been previously studied, this paper posits that Islamic teachings offer an unexplored avenue for fostering a pro-green organizational culture in Bangladesh.

Islam, as a religious and ethical system, presents robust principles of stewardship, balance and social responsibility (Abdelzaher et al., 2019; Kamla et al., 2006). Within the Islamic worldview, the Quranic principle of Khilafah establishes humans as the Earth’s
caretakers. This concept can extend beyond personal responsibility to include organizational behavior. Integrating the ethos of Khilafah into a corporate mission statement, for instance, could imbue the organization’s objectives with a sense of ethical stewardship (Ismail and Shaikh, 2017). Past literature has shown the effectiveness of aligning organizational missions with broader ethical and social goals.

Another cornerstone of Islamic environmental ethics is Tawhid, or the Unity of Creation. Tawhid calls attention to the interconnectedness of life forms and natural systems (Duc, 2023). When applied to organizational culture, this principle could manifest in a commitment to sustainable supply chain management. The idea is not merely to “do no harm” but to actively engage in practices that contribute to a sustainable environmental balance. Studies indicate that sustainable supply chain management is not just good ethics but also good business, offering long-term cost savings and risk mitigation. Studies indicate that sustainable supply chain management is not just good ethics but also good business, offering long-term cost savings and risk mitigation (Sajjad et al., 2015).

The Hadith principle of Ihsan, which promotes excellence in all endeavors, can also be seamlessly woven into environmental stewardship. Organizations could adopt Ihsan as a driving ethic for environmental initiatives, raising the bar for what constitutes responsible corporate behavior. In this way, sustainability becomes an avenue for organizational excellence, rather than a begrudging concession to regulatory pressures.

Critical to the enactment of these principles are the leaders within the organization. Leadership plays a pivotal role in establishing and enforcing organizational culture (Waugh and Streib, 2006). By embodying Islamic principles in decision-making processes, leaders can set an example for employees to follow. Green training programs, incorporating relevant Quranic and Hadith teachings, can further enhance employee engagement and facilitate skill development in sustainability (Shah and Soomro, 2023).

The real test of an organization’s commitment to sustainability is in its practices. Studies have found that firms with environmental certifications often exhibit lower actual environmental performance (Melnyk et al., 2003). The key, therefore, lies in developing an organizational culture that rewards eco-conscious behavior. Research suggests that a pro-green organizational culture is a stronger predictor of environmental performance than mere compliance with policies (Agyabeng-Mensah et al., 2022).

In addition to internal practices, external stakeholder engagement plays a crucial role in building a sustainable organization. The Islamic concept of Zakat, or charitable giving, aligns well with CSR initiatives targeted toward environmental sustainability (Jamali, 2014; Zhang and Wu, 2022). Moreover, involving the community in sustainability efforts can create broader societal involvement, offering an opportunity for collective action that is culturally and spiritually resonant.

In conclusion, the alignment of pro-green organizational policies with Islamic principles offers a novel pathway for corporate environmental responsibility in Bangladesh. Not only does it provide an ethical framework for sustainability but also fosters a shared spiritual mission that can deeply resonate with stakeholders.

**Research methodology**

The mixed-methods research approach was used in this study to explore the influence of Islamic ethos on environmental CSR practices in Bangladesh (Merkl-Davies and Brennan, 2017). By incorporating both quantitative and qualitative methods simultaneously, a more comprehensive understanding of the research problem was achieved (Shih, 1998).
Quantitative methodology

Sample selection: Using the stratified sampling method, 305 companies operating in Bangladesh were selected for the study to ensure representation from a wide array of sectors and company sizes (Becker et al., 2012). These companies provided an ideal setting to investigate the integration of Islamic values in environmental CSR since the majority of Bangladesh’s population is Muslim.

Quantitative questionnaire: The quantitative questionnaire in our study is meticulously designed to assess the integration of Islamic values into CSR practices, particularly in the context of environmental stewardship. Drawing from a blend of Islamic teachings and established CSR literature, the questionnaire includes items that reflect key Islamic maxims and their influence on CSR.

Items CSR-1 to CSR-3 measure the organization’s efforts in minimizing environmental impact, monitoring performance and investing in eco-friendly technologies. These are based on environmental CSR principles as seen in works by Carroll (2016). M1-1 to M1-3 focus on the Islamic view of natural resources as part of Allah’s creation, drawing from Islamic environmental ethics (Nasr, 1997). M2-1 to M2-3 assess beliefs about Allah’s role in sustaining and protecting the environment, inspired by Islamic theological sources (Khalid and O’Brien, 1992).

Furthermore, M3-1 to M3-4, M4-1 to M4-3 and M5-1 to M5-3 items delve into the organization’s perception of the environment as a sign of Allah, an act of worship and a witness to human actions, concepts grounded in Qur’anic interpretations and Islamic environmental perspectives (Cebeci, 2020; Zimmermann, 2016). M6-1 to M6-3 evaluate views on human stewardship of the environment, a concept deeply rooted in Islamic scripture (Cebeci, 2020). M7-1 to M7-3 and M8-1 to M8-3 assess the influence of Allah’s omniscience and the responsibility to conserve environmental blessings on organizational practices, reflecting principles discussed in Islamic environmental ethics literature (Abdelzaher et al., 2019; Khalid and O’Brien, 1992).

In our study, the questionnaire was meticulously translated from English to Bengali and then back-translated to ensure linguistic and conceptual accuracy, a critical process in cross-cultural research (Brislin, 1970). This method, crucial for maintaining the integrity and reliability of the data in studies involving diverse languages and cultures, was especially important given the context-specific nuances of Islamic values and CSR in Bangladesh.

This comprehensive approach in questionnaire design aims to capture the intersection of religious beliefs and environmental CSR, offering an in-depth understanding of how Islamic values are operationalized within organizational practices.

Data collection: Data was collected via a structured questionnaire which was based on previously established scales from the literature. The questionnaire consisted of sections relating to Islamic maxims and CSR practices, and responses were quantified using a Likert scale (Jebb et al., 2021).

Data analysis: Structural equation modeling (SEM) through the partial least squares (PLS) method, conducted using SmartPLS 4.0 software, was used for the analysis of the collected data (Sarstedt and Cheah, 2019).

Qualitative methodology

Sample selection: To supplement the quantitative survey with more detailed insights, in-depth interviews were conducted with 25 business leaders and CSR managers from selected companies. The participants were chosen through a purposive sampling strategy (Campbell et al., 2020). Out of 25 interviewees, 14 of the respondents are entrepreneurs, 7 are managers in SMEs and 4 are top level executive.
**Data collection:** Semistructured interviews were used for data collection, allowing for a thorough exploration of topics and free expression from interviewees. The interview guide included open-ended questions focusing on the company’s interpretation and implementation of Islamic maxims in their CSR practices.

**Data analysis:** A thematic analysis was conducted on the transcriptions from the interviews. The process included coding and categorizing data into relevant themes (Braun and Clarke, 2021). NVivo software was used to assist with data organization and theme identification (Sotiriadou et al., 2014).

**Mixed-methods integration and interpretation**
After the separate analyses of the quantitative and qualitative data, the results were integrated during the interpretation phase (Moseholm and Fetters, 2017). The quantitative data offered a broad understanding of the general trends, while the qualitative data provided in-depth insights into the processes, experiences and perceptions of the respondents.

**Quantitative analysis**
In our study of 330 participants, we explored the role of individual characteristics and organizational contexts in environmental CSR practices. We present a detailed demographic profile of the respondents to illustrate the diversity of our sample.

The respondents were predominantly male (68%, 224 individuals) while 30% (99 individuals) were female, and a small segment (2%, 7 individuals) opted not to reveal their gender. Our sample was largely constituted by individuals aged 30–49 years; 38% (125 individuals) were 30–39 years old and 31% (102 individuals) were 40–49 years old. In addition, respondents aged 20–29, 50–59, below 20 and above 60 each made up 20% (66 individuals), 9% (30 individuals) and 2% (6 individuals) of the total respondents, respectively.

In terms of educational attainment, Master’s degree holders constituted the majority (40%, 132 individuals), followed by those with a bachelor’s degree (35%, 116 individuals), Doctorate degree (15%, 50 individuals) and high school diploma (10%, 33 individuals).

Business leaders and CSR managers formed the bulk of our sample, making up 48% (158 individuals) and 42% (139 individuals) respectively, with the remaining 10% (33 individuals) filling various other roles within their organizations.

We also examined the length of tenure within their current positions. A significant proportion had served between 4 and 6 years (35%, 116 individuals), followed closely by those who had served 1–3 years (30%, 99 individuals). Respondents with longer tenures of 7–9 years and 10+ years constituted 20% (66 individuals) and 15% (50 individuals), respectively.

Our sample also reflected diverse organizational contexts. Most respondents were from mid-sized companies with 100–249 employees (40%, 132 individuals), while the rest were from smaller companies with 50–99 employees (25%, 83 individuals), larger companies with 250–499 employees (20%, 66 individuals) and companies with over 500 employees (15%, 50 individuals).

Sectors represented in the study were mainly services (50%, 165 companies), manufacturing (30%, 99 companies) and agriculture (20%, 66 companies). Lastly, the sample was composed of primarily domestic companies (60%, 198 companies), with the remainder being part of multinational corporations (40%, 132 companies).
These demographic details reflect the broad spectrum of individual characteristics and organizational contexts we sought to capture in our study, enhancing its generalizability and contributing to a deeper understanding of environmental CSR practices.

**Measurement model**

In the context of establishing a pro-green organizational culture within Bangladesh, a country predominantly influenced by Islamic teachings, this study critically examines multiple metrics related to CSR, with a specific focus on environmental CSR and other key performance indicators. The study leverages a robust analytical framework encompassing variance inflation factor (VIF), orthogonal loading (OL), Cronbach’s alpha, composite reliability (rho_c) and average variance extracted (AVE) to assess the reliability and validity of these metrics (Table 4, illustrated in Figure 1).

The environmental CSR dimension exhibits notable strength, evidenced by a high Cronbach’s Alpha of 0.907, composite reliability of 0.94 and AVE of 0.84. Such high values indicate both internal consistency and construct validity, providing empirical substantiation for the effective integration of Islamic principles of environmental stewardship into CSR strategies (Table 4). This is particularly pertinent given the strong Islamic focus on stewardship (Khilafah) of the Earth, making it an ideal platform for reinforcing pro-environmental organizational behavior.

Furthermore, the study explores various other dimensions (designated M#1 to M#8) that likely represent multifaceted aspects of organizational behavior pertinent to environmental responsibility. Most of these dimensions demonstrate high values for reliability and validity metrics, albeit with a notable exception in the M#7 dimension, which exhibits a relatively low Cronbach’s alpha of 0.735 and AVE of 0.594 (refer to Table 4). This inconsistency warrants further inquiry and possibly indicates an area where the integration of Islamic principles may prove beneficial for enhancing reliability and construct validity.

In addition, the VIF values across all dimensions (M#1 TO M#8) lie well below the threshold of 5, generally accepted to indicate a lack of multicollinearity, thereby reinforcing the independence of predictors within the study’s analytical model. The high OL values are indicative of each variable’s efficacy in capturing its intended latent construct, further cementing the reliability of the study’s findings.

Importantly, the high reliability and validity across most dimensions offer not only a diagnostic tool for organizational self-assessment but also align well with the Islamic ethical framework that encourages environmental protection as a form of religious observance. This presents a compelling avenue for further research into the synergistic benefits of aligning CSR policies with local religious and cultural norms.

In summary, the findings of this study underscore the potential for the convergence of Islamic ethical principles and CSR initiatives as a novel and culturally resonant approach to fostering a pro-green organizational culture within Bangladesh. The robustness of the used metrics adds empirical weight to this proposition, although areas of incongruence, as noted in the M#7 dimension, flag the need for further nuanced investigation.

**Structural model analysis**

In this scholarly analysis, the objective is to interpret the impact of multiple variables (M#1 to M#8) on environmental CSR within organizations in Bangladesh, a country where Islamic principles are profoundly influential. Using a set of statistical parameters – sample mean (M), standard deviation (STDEV), t-statistics, p-values, $f^2$ effect sizes and R-square values – the study aims to offer insights into the variables’ significance and practical implications in a pro-green organizational culture (refer to Table 5, Figure 1).
<table>
<thead>
<tr>
<th>Construct</th>
<th>Code</th>
<th>Items</th>
<th>VIF</th>
<th>OL</th>
<th>CA</th>
<th>CR</th>
<th>AVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental CSR</td>
<td>CSR-1</td>
<td>Our organization has policies to minimize environmental impact</td>
<td>2.84</td>
<td>0.907</td>
<td>0.905</td>
<td>0.94</td>
<td>0.84</td>
</tr>
<tr>
<td></td>
<td>CSR-2</td>
<td>Our organization regularly monitors its environmental performance</td>
<td>3.166</td>
<td>0.924</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CSR-3</td>
<td>Our organization invests in eco-friendly technologies</td>
<td>2.806</td>
<td>0.918</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M#1: Environment and its creatures are all created and owned by Allah</td>
<td>M1-1</td>
<td>Our organization recognizes that all natural resources are ultimately owned by Allah</td>
<td>2.095</td>
<td>0.887</td>
<td>0.846</td>
<td>0.906</td>
<td>0.764</td>
</tr>
<tr>
<td></td>
<td>M1-2</td>
<td>We believe that all creatures are part of Allah’s creation</td>
<td>1.956</td>
<td>0.853</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>M1-3</td>
<td>The principle that the environment and its creatures belong to Allah guides our organization’s operations</td>
<td>2.051</td>
<td>0.882</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M#2: Environment is sustained and guarded by Allah</td>
<td>M2-1</td>
<td>Our organization believes that Allah sustains and protects the environment</td>
<td>2.269</td>
<td>0.889</td>
<td>0.86</td>
<td>0.914</td>
<td>0.78</td>
</tr>
<tr>
<td></td>
<td>M2-2</td>
<td>We acknowledge that Allah guards the environment from harm</td>
<td>2.127</td>
<td>0.896</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>M2-3</td>
<td>The understanding that Allah sustains the environment influences our decisions</td>
<td>2.131</td>
<td>0.864</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M#3: Environment is a sign of Allah to human beings</td>
<td>M3-1</td>
<td>Our organization perceives the environment as a symbol of Allah’s existence</td>
<td>1.692</td>
<td>0.858</td>
<td>0.768</td>
<td>0.866</td>
<td>0.683</td>
</tr>
<tr>
<td></td>
<td>M3-2</td>
<td>We regard the environment as an indicator of Allah’s presence</td>
<td>1.489</td>
<td>0.808</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>M3-4</td>
<td>The belief that the environment is a sign from Allah is embedded in our organization’s culture</td>
<td>1.564</td>
<td>0.812</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M#4: Environment is itself in worship of Allah</td>
<td>M4-1</td>
<td>Our organization believes that all elements of the environment are in worship of Allah</td>
<td>2.576</td>
<td>0.912</td>
<td>0.882</td>
<td>0.927</td>
<td>0.808</td>
</tr>
<tr>
<td></td>
<td>M4-2</td>
<td>We understand that the environment is itself an act of worship to Allah</td>
<td>2.302</td>
<td>0.892</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>M4-3</td>
<td>We see the environment’s existence as an expression of worship to Allah</td>
<td>2.553</td>
<td>0.893</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(continued)
<table>
<thead>
<tr>
<th>Construct</th>
<th>Code</th>
<th>Items</th>
<th>VIF</th>
<th>OL</th>
<th>CA</th>
<th>CR</th>
<th>AVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>M#5: Environment is a witness for or against human actions</td>
<td>M5-1</td>
<td>Our organization believes that the environment is a witness to our actions</td>
<td>2.604</td>
<td>0.9</td>
<td>0.893</td>
<td>0.933</td>
<td>0.823</td>
</tr>
<tr>
<td></td>
<td>M5-2</td>
<td>We recognize that the environment can testify for or against human actions</td>
<td>2.755</td>
<td>0.916</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>M5-3</td>
<td>The idea that the environment bears witness to our actions is recognized in our organization</td>
<td>2.608</td>
<td>0.906</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M#6: The environment is entrusted to human beings</td>
<td>M6-1</td>
<td>Our organization views humans as the stewards of the environment</td>
<td>2.478</td>
<td>0.891</td>
<td>0.874</td>
<td>0.923</td>
<td>0.799</td>
</tr>
<tr>
<td></td>
<td>M6-2</td>
<td>We understand that the environment has been entrusted to us by Allah</td>
<td>2.184</td>
<td>0.882</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>M6-3</td>
<td>Our organization believes in the responsibility of human beings to care for the environment</td>
<td>2.464</td>
<td>0.909</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M#7: Allah sees, hears and knows all that human beings do</td>
<td>M7-1</td>
<td>Our organization operates under the belief that Allah is aware of all our actions</td>
<td>2.107</td>
<td>0.735</td>
<td>0.703</td>
<td>0.814</td>
<td>0.594</td>
</tr>
<tr>
<td></td>
<td>M7-2</td>
<td>We understand that all our actions, including those affecting the environment, are known to Allah</td>
<td>1.118</td>
<td>0.828</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>M7-3</td>
<td>The belief that Allah sees, hears and knows all we do guides our environmental practices</td>
<td>2.13</td>
<td>0.747</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M#8: Environmental blessings are not to be wasted</td>
<td>M8-1</td>
<td>Our organization believes in the responsibility of human beings to care for the environment</td>
<td>2.718</td>
<td>0.891</td>
<td>0.889</td>
<td>0.93</td>
<td>0.815</td>
</tr>
<tr>
<td></td>
<td>M8-2</td>
<td>We strive to use environmental resources judiciously to avoid wastage</td>
<td>2.588</td>
<td>0.894</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>M8-3</td>
<td>Our organization is committed to conserving environmental blessings</td>
<td>2.472</td>
<td>0.923</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Source:** Analysis results
The study reveals a mixed bag of influences (Table 5):

- M#1 shows a significant positive impact on environmental CSR, with a $t$-statistic value of 2.287 and a low $p$-value of 0.022, affirming its statistical significance. The R-square value of 0.471 indicates that approximately 47% of the variance in environmental CSR can be explained by this variable, making it a considerable factor.
M#4 and M#8 also demonstrate a negative but significant influence on environmental CSR. For M#4, a $t$-statistic value of 2.513 and a $p$-value of 0.012 indicate its significance, while M#8 shows a $t$-statistic value of 2.053 and a $p$-value of 0.04.

On the other hand, variables such as M#2 and M#3 do not show a significant impact, evidenced by their high $p$-values of 0.832 and 0.739, respectively.

The variable M#7 stands out with an extremely high $t$-statistic of 11.823 and a $p$-value of practically zero, indicating a very significant positive influence on environmental CSR.

These findings suggest that while some factors (M#1, M#4, M#7 and M#8) significantly affect environmental CSR, others (M#2, M#3 and M#6) appear to be less impactful in this context. The high R-square value for M#1 and the extremely significant $t$-statistics for M#7 may offer particularly promising avenues for the integration of Islamic principles into pro-green policies, aligning with the Islamic ethos of environmental stewardship and social responsibility.

The analysis also presents opportunities for a critical examination of the variables that do not significantly impact environmental CSR. For instance, why do M#2 and M#3 fail to exert a significant influence? Is it because these variables are inherently less critical, or could it be that existing pro-green policies are inadequately framed or executed?

In summary, this analytical model can serve as a robust tool for organizations in Bangladesh, particularly those keen on aligning their environmental policies with Islamic principles, for scrutinizing the efficacy of various facets of environmental CSR. Given the high impact of certain variables, attention should be directed toward understanding their characteristics better and leveraging them for building a more effective pro-green organizational culture.

**Thematic analysis**

*Theme: perception of environmental stewardship*

The thematic analysis reveals a deeply rooted respect for environmental stewardship within Islamic teachings, as illustrated by the responses from Interviewees C, A, D and G. These interviewees elucidate how their businesses are not solely focused on profit generation but also view their operations as an opportunity to fulfill their Islamic duties.

Interviewee C describes this approach as a sense of guardianship over Allah’s creations, a responsibility that directly influences their business operations and interactions with the environment.

Respondent A highlights the practical application of this philosophy, noting how their company engages employees in environmental stewardship. This involves educational initiatives like workshops and training sessions that combine environmental knowledge with Islamic ethical principles. This approach demonstrates a commitment to cultivating an environmentally conscious and ethically guided workforce.

Interviewee D elaborates on the implementation of policies within their company that align with Islamic values. Initiatives like reducing paper consumption and promoting public transportation are direct reflections of the Islamic principles of moderation (“Wasatiyya”) and avoiding waste (“Isra”). These measures underscore the company’s dedication to environmental preservation through sustainable practices.

Finally, Interviewee G underscores the perception of environmental responsibility as a divine duty, rooted in the Islamic principle of “Khalifa” or guardianship. This belief has
fostered a deeper commitment to sustainable business practices within their organization, indicating a holistic integration of religious values into corporate strategy.

The responses from these interviewees collectively emphasize that Islamic teachings profoundly influence their business practices, particularly in environmental stewardship. These companies have embraced their roles as custodians of the Earth, as mandated in Islam, leading to the adoption of eco-friendly practices and policies that reflect a conscientious approach to business operations.

**Theme: influence of Islamic maxims on corporate social responsibility practices**

The theme centers around the significant influence of Islamic teachings on CSR practices, as described by Interviewees A, C, B, J and F. These insights provide a profound understanding of how Islamic values are intricately woven into the fabric of business operations and CSR strategies.

Interviewee A emphasizes the profound impact of viewing the environment through the lens of Islamic teachings. They articulate that perceiving the environment as a “sign of Allah” instills a recognition of its divine significance, prompting a commitment to its preservation. This spiritual perspective has tangible outcomes, leading to the implementation of various green initiatives within their company’s operations, demonstrating a direct correlation between religious belief and environmental action.

Interviewee C sheds light on how Islamic teachings have been actualized within their business practices. Actions such as reducing waste, conserving natural resources and managing supply chains ethically are not just business strategies but are seen as practical applications of Islamic environmental ethics. This operationalization of religious teachings into business practices exemplifies a holistic approach where faith and business objectives are harmoniously integrated.

Similarly, Interviewees B and J discuss how the principles derived from the Quran and Hadith serve as guiding lights for their company’s environmental policies and practices. They highlight that the care for Earth is deeply embedded in their faith, naturally extending to inform and shape their business ethics and CSR strategies. This relationship suggests that their approach to CSR is not merely a business consideration but is also a manifestation of their religious commitments.

Interviewee F’s remarks further reinforce this theme, indicating that their CSR approaches are founded on more than just business goals. Their strategies are deeply rooted in Islamic values, highlighting a profound integration of religious principles in the conception and execution of their CSR initiatives.

In essence, these responses collectively illustrate a dynamic where Islamic teachings profoundly influence and shape the approach to CSR, leading to environmentally conscious and ethically driven business practices. This integration reflects a commitment not only to business development but also to upholding religious values, showcasing a unique blend of spiritual commitment and corporate responsibility.

**Theme: role of accountability in corporate social responsibility practices**

The theme of “Role of Accountability in CSR Practice” emerges distinctly through the narratives of Interviewees G, M, P and L, highlighting how Islamic principles of accountability significantly influence CSR strategies, particularly regarding environmental stewardship.

Interviewee G articulates a deep-rooted belief in divine observation of all actions, particularly those impacting the environment. This awareness of being under Allah’s watchful eye serves as a guiding force in their decision-making, driving the adoption of
ethical and sustainable business practices. The concept of divine oversight is not just a theoretical notion but a practical impetus for implementing environmentally responsible actions within their business operations.

The notion of being answerable to a higher authority, as emphasized in the interviews, emerges as a key motivator for adopting more responsible and sustainable business practices. This perspective transcends the conventional corporate focus, instilling a sense of higher moral and religious duty that influences company policies and actions. Interviewee's observation that this accountability is not just a corporate requirement but a moral and religious obligation underscores the profound integration of faith into business ethics.

Interviewee P elaborates on how this principle of Islamic accountability has reshaped their organizational culture. The focus shifts from short-term gains to long-term sustainability, with ethical practices becoming integral to business operations. This cultural shift illustrates the transformative impact of religious principles on corporate behavior, where ethical considerations are deeply embedded in every aspect of the business.

Furthermore, Interviewee L provides concrete examples of how this sense of accountability is actualized. The implementation of eco-friendly processes, waste reduction initiatives and energy conservation efforts are directly linked to their commitment to uphold Islamic principles. These examples highlight the tangible application of religious accountability in environmental stewardship, showcasing how businesses can operationalize faith-based values into practical, sustainable actions.

The theme reflects a profound influence of Islamic accountability on CSR practices, where religious obligations drive companies to adopt more ethical, sustainable approaches to business. This integration of faith and accountability into corporate strategies underscores a commitment to not only business success but also to upholding religious values and contributing positively to environmental preservation.

Theme: resource conservation and waste reduction

The theme “Resource Conservation and Waste Reduction” is illuminated through the insights of Interviewees X, R, Q, T and O, demonstrating how Islamic teachings profoundly influence environmental practices in business.

Interviewee X emphasizes the Islamic maxim that environmental blessings should not be wasted, a principle deeply ingrained in their company’s philosophy. This belief goes beyond a mere business strategy, elevating resource conservation and waste management to a religious duty. Their commitment to recycling and efficient resource use highlights a conscientious approach where environmental care aligns with religious ethos.

Interviewee R speaks to the dynamic efforts their companies are making in reducing their environmental impact. The adoption of renewable energy sources and exploration of eco-friendly materials represent a proactive approach to sustainability, driven by a desire to find new, innovative ways to minimize environmental footprints.

Further reinforcing this theme, Interviewees Q and T describe how their organizations incorporate the principle of not wasting environmental resources into their ethical and operational frameworks. This principle is not just a guideline but a moral obligation that shapes various aspects of their business operations. The focus on minimizing waste and optimizing resource utilization underscores a holistic approach where environmental responsibility is integrated into every facet of business practice.

Interviewee O highlights that business decisions in their company are often influenced by the Islamic concept of Israf, or avoiding waste. This approach fosters a culture that respects and cares for the environment, reflecting a deep understanding of the impact of business activities on environmental well-being.
This theme reflects a significant shift in business practices influenced by Islamic teachings. The emphasis on resource conservation and waste reduction transcends traditional business goals, positioning these actions as both a moral duty and a strategic approach. This integration of religious values into operational decisions showcases a commitment to sustainable practices that respect and preserve the environment, illustrating how faith and business can coexist harmoniously for the greater good.

**Theme: challenges and benefits in integrating Islamic values with corporate social responsibility**

This theme explores the experiences of integrating Islamic values into CSR practices, as described by Interviewees Y, S, R, M and V. Their insights reveal both the challenges and benefits associated with this integration.

Interviewee Y candidly shares the initial challenges faced, such as employee resistance and the cost implications of integrating Islamic values into CSR practices. However, they also note the outweighing benefits, including enhanced company reputation and improved employee morale. This duality highlights a journey of overcoming initial hurdles to achieve a deeper alignment between business practices and religious beliefs, leading to a sense of fulfillment.

Interviewee S addresses a key challenge: aligning religious principles with modern business practices, particularly in environmental contexts. This points to the complexities involved in marrying traditional Islamic teachings with contemporary environmental concerns and regulations, illustrating a nuanced challenge in operationalizing faith-based values in a modern business setting.

On the other hand, Interviewees R and M discuss the positive outcomes of this integration. They observe significant benefits, such as the enhancement of the company’s reputation and brand image, particularly in Muslim-majority markets. This improvement in perception underscores the value customers place on businesses that adhere to Islamic principles, highlighting a strategic advantage in aligning CSR with religious values.

Interviewee V emphasizes the crucial role of capacity building and knowledge sharing in navigating the challenges of integration. They advocate for the importance of educating employees and stakeholders about the benefits of incorporating Islamic values into CSR, underlining that awareness and understanding are key to successful implementation and acceptance.

While challenges such as initial resistance, cost implications and aligning religious teachings with modern business requirements are evident, the resultant benefits in company reputation, employee morale and market positioning are significant. The insights suggest that with effective education and strategic implementation, the incorporation of Islamic values into CSR can lead to fruitful outcomes for businesses, especially those operating in contexts where these values resonate deeply.

**Discussion on the findings**

The integration of quantitative and qualitative findings offers a nuanced and comprehensive understanding of the role of Islamic principles in shaping CSR practices within organizations in Bangladesh. The thematic analysis reveals the motivations, attitudes and challenges experienced by organizational leaders in aligning Islamic ethics with environmental stewardship, while the quantitative results provide empirical support for the relationship between various organizational practices (denoted as M#1 to M#8) and environmental CSR.
Quantitative findings
The quantitative analysis used various metrics such as VIF, t-statistics and p-values to determine the significance and reliability of different factors affecting environmental CSR. Most notably, M#1, M#4, M#5, M#7 and M#8 demonstrated statistically significant relationships with environmental CSR. Interestingly, M#7 stood out with an exceedingly high t-statistic and a p value of zero, emphasizing its paramount influence on environmental CSR. These variables can be linked to key aspects of Islamic teachings like “Khilafah” (stewardship) and “Tawhid” (unity of creation), thus, quantitatively validating the qualitative findings.

Qualitative findings
The thematic analysis enriched the quantitative data by offering deeper insights into how these statistically significant relationships manifest in organizational culture. For instance, the strong positive influence of M#1 and M#7 on environmental CSR can be understood in light of the theme of “Perception of Environmental Stewardship,” which highlighted how organizations in Bangladesh see environmental responsibility as a religious duty.

Integrated discussion
The combination of quantitative and qualitative findings suggests that the effective incorporation of Islamic principles into organizational culture significantly boosts environmental CSR. M#4 and M#5, which showed statistical significance, can be linked to the qualitative themes of “Resource Conservation and Waste Reduction” and “Challenges and Benefits in Integrating Islamic Values with CSR,” respectively. These alignments further validate the efficacy of a religiously informed approach to CSR in Bangladesh, where Islam is not merely a spiritual belief but a comprehensive way of life impacting various facets, including business ethics.

Moreover, the R-square value in the quantitative analysis indicated a substantial proportion of the variance in environmental CSR could be explained by these organizational practices grounded in Islamic principles. This suggests that not only are these practices relevant, but they are also potent drivers of environmental responsibility.

It is also worth noting that not all variables (e.g. M#2, M#3, M#6) showed a significant relationship with environmental CSR, suggesting that while Islamic principles are influential, they are part of a larger, multifaceted system affecting CSR practices. This aligns with the qualitative theme discussing the “Role of Accountability in CSR Practices,” emphasizing the complexity and multi-dimensionality of factors influencing CSR.

In summary, the integrated approach substantiates the premise that Islamic teachings serve as a culturally and religiously resonant form of corporate environmental responsibility in Bangladesh. This multi-methodological approach not only offers a robust validation but also presents a more intricate understanding of how religious principles can meaningfully augment CSR initiatives.

By tying together qualitative and quantitative findings, this study illuminates the synergistic relationship between religious beliefs and corporate environmental practices, offering actionable insights for organizations aiming to authentically integrate faith and sustainability.

Implications of the study
Theoretical implications
This study makes a substantive contribution to the scholarly discourse on CSR by integrating Islamic teachings, a move that diversifies the conceptual terrain of CSR. It
disrupts the prevailing “one-size-fits-all” narrative in CSR theory, advocating for a nuanced consideration of religious and cultural nuances in formulating CSR strategies. This integration extends the theoretical ambit of CSR, proposing that organizational culture and operational strategy should assimilate culturally-specific religious values.

The deployment of a mixed-methods approach, blending qualitative and quantitative research methodologies, signifies a notable theoretical advancement. This methodological innovation underscores the utility of interdisciplinary approaches in CSR research, encouraging subsequent scholarship to delve into varied religious or cultural landscapes using comparable investigative methods. This study potentially sets a precedent for expanding traditional theoretical models, such as Carroll’s Pyramid of CSR or Stakeholder Theory, to encompass a religious ethos, thereby enriching the theoretical underpinnings of CSR.

Practical implications
Pragmatically, the research proffers several insights pivotal for policy formulation, particularly within Muslim-majority demographics. It suggests that corporations embed Islamic principles like “Khilafah” (stewardship) into their core missions, thereby enhancing the cultural resonance and efficacy of CSR policies. The study also indicates that the incorporation of Islamic environmental stewardship principles in CSR training programs could augment content richness and foster heightened employee engagement.

Furthermore, the research establishes quantitative metrics, such as t-statistics, p-values and R-square values, as foundational tools for corporates to gauge and audit CSR initiatives’ effectiveness. This metrics-driven approach aids in resource optimization, focusing on practices that are congruent with both global sustainability targets and local cultural predilections.

Incorporating Zakat into corporate environmental sustainability initiatives bridges corporate philanthropy with religious practice, augmenting social responsibility and community engagement. Moreover, the study’s revelations equip corporations with refined instruments for risk assessment and management.

In summation, this research adeptly bridges theoretical inquiry with empirical substantiation, offering both academicians and corporate practitioners a detailed and nuanced perspective on the operationalization of CSR within culturally-specific milieus. This could pioneer a path for universally impactful and resonant CSR practices, significantly enriching the theoretical and practical landscapes of CSR on a global scale.

Conclusion and future directions
This study offers a pioneering look into the integration of Islamic teachings within CSR frameworks, particularly in a Muslim-majority country like Bangladesh. Through a robust methodological approach that combines qualitative interviews and quantitative metrics, it provides a nuanced understanding of how religious and cultural beliefs can be synergistically melded with corporate policy to create more effective and culturally resonant CSR programs. The theoretical implications extend the boundaries of CSR literature by suggesting the need for a more nuanced, culturally sensitive approach, challenging the idea that CSR practices can be universally applied without adaptation for local contexts.

However, it is important to acknowledge the limitations of this research. The study is primarily focused on Bangladesh, which may not be wholly representative of other Muslim-
majority countries with different cultural nuances and economic structures. In addition, the sample size and diversity could be further expanded to include a wider array of industries and stakeholder perspectives.

For future directions, this study lays the groundwork for exploring the influence of other religious or philosophical doctrines on CSR. Comparative studies between different countries and religions can provide a more comprehensive understanding of the ways in which cultural context influences CSR activities. Furthermore, future research could investigate the practical implications of the study’s findings for multinational companies operating in Muslim-majority countries.

Moreover, future research can delve deeper into the employee perspective. How do employees in Muslim-majority countries feel about the integration of Islamic principles into corporate culture and policy? Addressing these questions would provide an additional layer of complexity to our understanding of CSR practices in specific cultural contexts.

In conclusion, the study illuminates the potential benefits of tailoring CSR policies to fit within specific religious and cultural frameworks, offering both theoretical contributions and practical insights. It prompts us to reconsider the “one-size-fits-all” approach to CSR and encourages a more nuanced understanding of corporate responsibility that accounts for the rich tapestry of global cultural and religious beliefs.

References


Zimmermann, B. (2016), *Perception, Interpretation and Managing of Climate Change and Related Natural Hazards in Tajikistan*, University of Bern, Bern.
Further reading


The Holy Quran, [39:62], [2:164], [17:44], [22:18], [94:4], [22:18], [33:72], [2:30], [99:4], [45:13], [57:4], [99:7-8], [7:31].


Corresponding author

Syed Shah Alam can be contacted at: salam@psu.edu.sa