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Creating and Validating the Concept of Organization Social Responsibility from the Perspective of Quran Verses

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Abstract

The purpose of the present study is designing and validating the components of Organization Social Responsibility from the perspective of Quran Verses. The present research uses a mixed method. The qualitative research method and content analysis were used in the first phase of the research. The quantitative research method and questionnaire tools are used in the second step. The themes were identified, analyzed and reported by referring to the verses in the first step. The audit method has been used to ensure the reliability of the research data. The results were presented to 10 experts in Islamic management. Experts have been selected using targeted sampling methods. After designing and confirming the model by experts, the questionnaire was designed and presented regarding the design and validation of dimensions and components of Organization Social Responsibility from the perspective of Quran Verses. The statistical population of the research was the employees of Tax Affairs Organization in Tehran, 384 of whom were randomly selected as a statistical sample according to Morgan's table. Finally, the data was analyzed through structural equation modeling and PLS software. According to the results, Organization Social Responsibility from the perspective of Quran Verses has been identified into six categories including legal, civil-social, environmental, economic, cultural-educational, and political responsibility. The results of data analysis in the second stage indicate the approval of the research model. This research plays a role in strengthening the literature by presenting a new concept and providing a fundamental basis for future research.

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Introduction

Humans as a social beings are responsible for others in their collective life and must respects the rights of others (Rounaghi, 2019). Orientation towards corporate social responsibility is a key element in establishing stability, growth and sustainable performance in a dynamic and changing environment (Luo & Homburg, 2007; Gyves & O'Higgins, 2008; Balabanis et al, 1998). Although corporate social responsibility has been significantly recognized and developed in the scientific literature of the whole world in the last few decades (Panapanaan et al., 2003), researchers in many academic and non-academic works have proven the growing process of individualism and the weakening of social responsibility in organizations, in particular, and societies, in general (Qutb, 1985; Izetbegovic, 1993; Dennis & Erdos, 1993; Hans & Karl-Josef, 1993; Cherrington & Cherrington, 1993). The probable reason why corporate social responsibility was weakened returns to the strictly economical nature of decisions and intellectual frameworks. As a result, the approaches adopted by commercial institutions have shortcomings regarding the observance of ethical laws and the realization of corporate social responsibility (Parvez & Ahmed, 2004).

Despite the much research conducted on social responsibility in commercial and non-commercial organizations in Western societies, in general, (Panapanaan et al., 2003) and universities in Western societies, in particular, (Ayala-Rodríguez et al., 2017; Gomez, 2014), We cannot deny the gap in the impact of corporate social responsibility in these organizations with a materialistic worldview. The existing vacuum is caused by the existence of the capitalist spirit in all Western perspectives in relation to the social responsibility of organizations (Riaz Mir et al., 2015). Therefore, despite the fact that the realization of social responsibility in the Organization as a non-commercial

organization requires an immaterial view towards the world and human beings, the conventional view of social responsibility in the West deals only with material aspects, formed with the aim of fulfilling the stakeholder's expectations and does not consider spiritual or religious obligations (Abu Bakar & Yusof, 2015). On the other hand, the concept of Organization Social Responsibility from the perspective of Quran Verses is a comprehensive concept which taken from sources such as the Quran as one of the main sources in Islamic Sharia (Ahmad, 1995; Hanafy & Sallam, 2001; Yusof & Bahari, 2011).

From the point of view of Islam, responsibility as one of the sociology subjects has a special place in the Holy Quran, because the Islamic legal system is a right-oriented and duty-oriented system (Hajizadeh and Avarjeh, 2014). The importance of responsibility in the Holy Qur'an stems from this important principle that Islam pays special attention to the socialization of people, the development of social tendencies, and, as a result, the development of social responsibility culture (Rezvankhah et al., 2020). It is enough to confirm that there are many verses in the Quran mentioning the importance of responsibility and conscientiousness for humans (Hajizadeh and Avarjeh, 2014). For example, God says, does the human think that he or she is free and irresponsible?

With this introduction, on the one hand, the western worldview has been established based on financial benefit. Paying attention to the social responsibility of the organization in these communities is also in line with achieving profitability and financial goals. On the other hand, the worldview approved by Islam is based on ethics and collective good. In other words, the emphasis on social responsibility in Islam is in line with the monotheistic worldview and is not based on material gain. Therefore, there is serious and fundamental differences between the

philosophical foundations of Islam and the West (Boustani et al, 2017). Because the existing models related to the social responsibility of the organization are designed based on the patterns and culture of western societies, analyzing the components of social responsibility based on Islamic sources is necessary for an organization with Islamic culture. As a result, the aim of the current research is designing and validating the components of Organization Social Responsibility from the perspective of Quran Verses.

Theoretical Foundations

Social responsibility based on the Islam teachings

The term social responsibility refers to legal and moral obligations that result from the impact of organizational operations on society, economy, and the environment (Gomez, 2014). The meaning of corporate social responsibility is the connection and unity between the organization's activities and values in such a way that the interests of all stakeholders, including shareholders, customers, employees, investors and the general public, are reflected in the organization's policies and performance (Hajiha & Sarfaraz, 2014). In other words, the organization should always consider itself a part of society, feel responsible towards society and strive to improve public welfare (Foroughi et al., 2008).

The concept of Organization Social Responsibility from the perspective of Quran Verses is a broad and comprehensive concept that is derived from Islamic sources such as the Qur'an (Ahmad, 2001; Hanafy & Sallam, 2001; Yusof & Bahari, 2011) and within that framework, a lot of emphasis is placed on human responsibilities towards society, other people and the environment (Platonova, 2013). In Quranic verses, this concept includes spiritual, moral, and material obligations (Muhamad, 2007; Parvez & Ahmed, 2004).

In addition, the emphasis on social responsibility can be inferred in other

religious sources. For example, from the viewpoint of 'Alī ibn Abī Ṭālib, it is necessary for a human being to enter the community in order to live and the necessity of being social requires people to be aware of their social and political duties and can play an effective role in society. 'Alī ibn Abī Ṭālib considers accepting his caliphate as a sense of responsibility towards society. He considers the only reason for accepting the caliphate and the government to be a sense of responsibility and complete proof: I swear to God who split the seed and created life. I swear to God who split the seed and created life, if it wasn't for the large number of pledgers and companions, they wouldn't have completed the proof for me, and if God had not taken a covenant from the scholars not to remain silent in the face of the oppression of the oppressors and the hunger of the oppressed, I would abandon the caliphate (Nahj al-Balaghah, sermon 3, page 45).

Despite Islam's emphasis on social responsibility, much of the contemporary research on corporate social responsibility is based on Western guidelines and approaches (Talebna et al., 2018). This is despite the fact that the conventional view of the organization's social responsibility in the West only deals with material aspects and does not consider spiritual or religious obligations (Abu Bakar & Yusof, 2015). In fact, the spirit of capitalism can be easily observed in all Western perspectives on the social responsibility of the organization (Riaz Mir et al., 2015). For example, the theories of Western thinkers consider the organization's social responsibility as a tool to achieve competitive advantage (Riaz Mir et al., 2015) and they have not yet reached to provide an ethical justification in this context (Dusuki and Abdullah, 2007). In other words, Western organizations consider social responsibility as a tool to achieve their material goals.

With this explanation regarding the attitude of western theorists towards the

social responsibility of the organization, Islam encourages Muslims to perform responsible social duties and it does not pursue any monetary, economic or strategic interests to respond to ethical activities (Riaz Mir et al., 2015). The purpose of social responsibility from the perspective of Islam is to promote social justice and also to achieve salvation in the worldly and afterlife (Abu Bakar & Yusof, 2015). In addition, social responsibility standards and Islamic moral values encourage relationships based on trust and it supports people's mutual duties, solidarity, cooperation and peaceful coexistence (Chapra, 2008). As a result, the values and moral philosophy of Islam are compatible with the considered values and existential philosophy of organization social responsibility (Al-Asrg, 2015). For this reason, theorists have argued that for the progress and growth of the country in various dimensions, imitating western and non-native models does not meet the needs of Iranian society (Esmaeili Guivi et al., 2018).

Therefore, attention to the social responsibility of the organization in the culture of western countries has been done with the aim that this concept is considered as a tool to earn more profit. On the other hand, Islam insists on paying attention to social responsibility in society and organizations with the aim of gaining God's pleasure and moral reasons. Due to the lack of a local model, it seems necessary to design the organization's social responsibility model from the perspective of Islam in an Islamic country.

Social responsibility at Islamic Organization

As an educational school, Islam is a comprehensive religion in the field of humanization (Dialameh, 2020). On the other hand, the salvation of man depends on the salvation of society and as much as a person can achieve happiness with his and her own efforts, it is influenced by external forces, i.e. society and therefore, a Muslim

person should be sensitive, committed and responsible towards society (Iman and Kalateh Sadati, 2011). The individual responsibility towards society is explained in the Holy Qur'an as Haq al-Nas. It is one of the most important rights that Muslims must show their loyalty and responsibility towards it (Iman and Kalateh Sadati, 2011).

According to this introduction regarding the importance of the individual's responsibility towards society, it is possible to understand the role of the organization as a human-building institution. A organization is not a place to provide purely technical education, rather, it should help employees to look at social benefits with a more serious perspective (Ibrahim et al., 2006). In support of the organization irreplaceable influence on society, Jabbour (2010) argues that Universities are one of the most influential organizations on the environment. On the other hand, higher education institutions are responsible for promoting knowledge and responsible practice (Gomez, 2014), and it bears a heavy responsibility for training human resources (Shajeri, 2008).

Moving towards an Islamic organization requires responsibility in this environment. In other words, because western paradigms look at values from a worldly perspective (Iman and Kalateh Sadati, 2011), the organization formed based on this vision does not pay much attention to Islamic ethics and responsibility. The definitions provided by the Islamic Organization also confirm that the distinguishing feature of these organizations is the predominance of Islamic governance, principles, and teachings in each aspect of the organization (Hamidia et al., 2019).

Based on the Islamic Organization document, the Islamization of organizations in every aspect requires the availability of models suitable for Islamic culture. The requirement to use native and Islamic models is due to fundamental differences in the philosophical foundations of Islamic

and Western societies. In other words, the impossibility of using and applying models based on western cultures in our country makes it necessary to pay attention to developing native and Islamic models. Therefore, the organization as a human-building institution has an irreplaceable role in influencing society. Also, due to the existence of fundamental differences in the accepted intellectual foundations of Islam and the West, The realization of Organization Social Responsibility from the perspective of Quran Verses requires the existence of indigenous and Islamic models.

The purpose of the present study is designing and validating the components of Organization Social Responsibility from the perspective of Quran Verses. The importance of harmony in the existing intellectual foundations and models is because it has been proven that contradiction between these two destroys the hope of obtaining satisfactory results. For example, many researchers claim that despite the increasing attention to social responsibility, the actual attention to social responsibility in organizations has decreased (Qutb, 1985; Izetbegovic, 1993; Dennis & Erdos, 1993; Han & Karl-Josef, 1993; Cherington & Cherington, 1993; Nadwi, 1997). This issue can be largely caused by the contradiction between the intellectual foundations of the capitalist system in the West and the existential philosophy of social responsibility. Therefore, attention and emphasis on developing the Islamic model of social responsibility of the organization become necessary and this coordination can play an important role in achieving the goal of the society.

Various models have been designed in relation to the concept of social responsibility. For example, According to Carroll's pyramid, the social responsibility of companies consists of economic, legal, ethical, and philanthropic expectation

dimensions (Nikolova & Arsic, 2017). Also, Riaz Mir et al (2015) In a research titled "corporate social responsibility: an Islamic perspective" have identified the dimensions of the relationship with shareholders, relationship with employees, relationship with debtors, relationship with lenders, relationship with competitors, relationship with the environment, and relationship with society. A lot of research has been done on social responsibility at public organizations (Ayala Rodriguez et al, 2017; Riyaz Mir et al, 2015). Ayala-Rodríguez et al (2017) in a research related to the concept of Organization social responsibility, concluded that social awareness, mutual respect, shared responsibility, social plan, Organization identity, comprehensive education, and entrepreneurship are aspects of Organization social responsibility.

Rigo bratoparda daza (2015) in research entitled "An Evaluation Model for Social Responsibility" it was concluded that every organization is required to identify the dimensions of its social responsibility, then find an evaluation model to implement it and measure it (bodaghi et al, 2020). However, in relation to the analysis of the dimensions of Organization Social Responsibility from the perspective of Quran Verses, no research has been done, and the current research is new research from this point of view. In other words, this research is new because none of the research conducted has analyzed the dimensions of Organization Social Responsibility from the perspective of Quran Verses.

Research Methodology

First step:

The purpose of the present study is designing and validating the components of Organization Social Responsibility from the perspective of Quran Verses. To conduct this research, content analysis was used in the framework of qualitative research. Theme analysis is one of the

appropriate analytical techniques in qualitative research which can be well used to compile and analyze the theme network. These networks show the main themes related to the data (Attride-Stirling, 2001).

Thematic analysis is a process that can be used in most qualitative methods and provides the possibility of converting qualitative information into quantitative (Sheykhzadeh, 2012). This technique is a method to identify, analyze and report the patterns and themes in the data, which turns the data into rich and detailed data. The phases and steps of this method may not be exclusive to thematic analysis, but in general, it has 5 stages, including getting to know the data, creating primary codes, searching for themes, revising themes, defining and naming themes, and compiling a report (Br aun, & Clarke, 2006).

In order to carry out the research, first, primary data was extracted using the verses of the Holy Quran. In the next step, according to the large number of indicators counted from the verses, the combination and integration of common indicators was considered. Then the extracted texts were coded according to the needs of the research. The next step was coding and assigning conceptual labels for each of the concepts and data. This stage finally led to the identification of six categories related to the Organization social responsibility from the perspective of Islam. Finally, the concepts and categories obtained from the stage of combination and integration are the categories that have provided the basis for the design of the Organization Social Responsibility from the perspective of Islam.

The results of the analysis were presented to 10 Organization experts and specialists in Islamic management. The mentioned people have an education related to the field of the current research and had at least five years of teaching experience in the field of Islamic management, as well as numerous scientific publications in this

field. The selected experts have been selected using the purposeful sampling method. In order to ensure the reliability of the research data, the reliability audit method has been used. Reliability audit is one of the methods of ensuring reliability in qualitative research (Ezzati et al, 2020). Based on this method, the data was made available to other researchers with the aim that, if necessary, the extracted codes will be reviewed again. Finally, according to the opinions of experts, the current model was compiled and presented as an approved model.

Second stage:

The current research in the second stage is a descriptive survey in terms of the method of data collection. After designing and confirming the model by experts, the questionnaire was designed and presented regarding the design and validation of dimensions and components of Organization Social Responsibility from the perspective of Quran Verses. The statistical population of the research was the employees of Tax Affairs Organization in Tehran, 384 of whom were randomly selected according to Morgan's table as a statistical sample. Finally, the data was analyzed through structural equation modeling and PLS software.

Research findings

First step: Organization Social Responsibility from the perspective of Quran Verses:

At this stage, concepts are classified based on their relationship with similar topics, which is called categorization. Categories have high conceptual power because they can gather concepts around them. An effort has been to make the chosen titles have the most connection and consistency with the data that represents it. Concepts were placed in separate categories. Based on the results of coding themes, a proposed framework for the phenomenon of "social responsibility" was presented. Table 2 is presented as the initial codes of the

conceptual framework of the organization's social responsibility:

After collecting the key points and primary codes, the concept of Organization Social Responsibility from the perspective of Quran Verses is classified according to the category, concepts and codes as follows.

The extracted categories include the categories of legal responsibility, civil-social responsibility, environmental responsibility, economic responsibility, cultural-educational responsibility and political responsibility.

Table 1: Organization Social Responsibility from the perspective of Quran Verses

Primary codes	No	Text	Address
Act based on the law	1	Indeed We have sent down to you the Book with the truth, so that you may judge between the people by what Allah has shown you	Surah Nisa verse 105
Reference to the book and criteria of justice	2	Certainly, We sent Our apostles with manifest proofs, and We sent down with them the Book and the Balance, so that mankind may maintain justice	Surah Hadid, verse 25
The Qur'an as a source of rulings	3	and He sent down with them the Book with the truth, that it may judge between the people concerning that about which they differed	Surah Baqarah verse 213
Service to relatives	4	Give the relatives their [due] right, and the needy and the traveller [as well]	Surah Isra'ah verse 26
Respecting fellow human beings	5	Certainly We have honoured the Children of Adam	Surah Isra'ah verse 80
nice language	6	Speak kindly to people,	Al-Baqarah, verse 83
Abstain from cruelty	7	And the wrongdoers will soon know at what goal they will end up.	Ash-Shu'ara, verse 227
Covering up other people's faults	8	Woe to every scandal-monger and slanderer,	Al-Humazah, verse 1
Earning legitimate property	9	O you who have faith! Do not eat up your wealth among yourselves unrightfully	An-Nisa, verse 29
judge with fairness	10	and to judge with fairness when you judge between people.	An-Nisa, verse 58
Judgment to Justice	11	But if you judge, judge between them with justice. Indeed Allah loves the just.	Surah Al-Ma'idah Ayat 42
Fair judgment	12	those who do not judge by what Allah has sent down—it is they who are the faithless.	Surah Al-Ma'idah Ayat 44
Counseling with fellow human beings	13	those who answer their Lord, maintain the prayer, and [conduct] their affairs by counsel among themselves,	Surah Ash-Shura Ayat 38
First consult, then trust	14	and consult them in the affairs, and once you are resolved, put your trust in Allah. Indeed Allah loves those who trust in Him.	Surah Al-Imran Ayat 159
Counseling with followers	15	She said, 'O [members of the] elite! Give me your opinion concerning my matter. I do not decide any matter until you are present'.	Surah An-Naml Ayat 32
Equality and brotherhood	16	The faithful are indeed brothers.	Surah Al-Hujurat Ayat 10
Denial of racial discrimination	17	and had he recited it to them, they would not have believed in it.	Ash-Shu'ara, verse 199
The originality of piety	18	O mankind! Indeed, We created you from a male and a female, and made you nations and tribes that you may identify yourselves with one another. Indeed the noblest of you in the sight of Allah is the most Godwary among you. Indeed Allah is all-knowing, all-aware.	Surah Al-Hujurat Ayat 13
Respect the opinions of others	19	We have sent down to you the Book with the truth, confirming what was before it of the Book and as a guardian over it.	Surah Ma'idah Ayat 48
Freedom of opinion	20	There is no compulsion in religion	Al-Baqarah, verse 256

Primary codes	No	Text	Address
Negation of curses and insults	21	Do not abuse those whom they invoke besides Allah, lest they should abuse Allah out of hostility, without any knowledge.	Surah Al-An'am Ayat 108
Faithfulness to the promise	22	and those who fulfill their covenants, when they pledge themselves	Al-Baqarah, verse 177
trusteeship	23	and those who keep their trusts and covenants	Surah al-Mu'minun Ayat 8
Adherence to the promise	24	O you who have faith! Keep your agreements.	Surah Ma'idah Ayat 1
Zakat	25	Those who, if We granted them power in the land, will maintain the prayer, give the zakat	Surah Al-Hajj Ayat 41
Aid and charity	26	The parable of those who spend their wealth in the way of Allah is that of a grain which grows seven ears, in every ear a hundred grains.	Al-Baqarah, verse 261
Khums	27	Know that whatever thing you may come by, a fifth of it is for Allah and the Apostle, for the relatives and the orphans, for the needy and the traveller,	Surah Al-Anfal Ayat 41
Invite to charity	28	There has to be a nation among you summoning to the good, bidding what is right, and forbidding what is wrong.	Surah Al-Imran Ayat 104
Avoid evil	29	O my son! Maintain the prayer and bid what is right and forbid what is wrong	Surah Luqman Ayat 17
Penalty of the oppressor	30	As for the thief, man or woman, cut off their hands as a requital for what they have earned. [That is] an exemplary punishment from Allah, and Allah is all-mighty, all-wise.	Surah Ma'idah Ayat 38
Preserving the dignity of living things	31	There is no animal on land, nor a bird that flies with its wings, but they are communities like yourselves.	Surah Al-An'am Ayat 38
Attention to animals	32	How many an animal there is that does not carry its own provision. Allah provides them and you	Surah Al-Ankabut Ayat 60
The existence impact of all organisms	33	He created the cattle, in which there is warmth for you and [other] uses, and some of them you eat.	Surah An-Nahl Ayat 5
Avoid corruption on earth	34	And do not cause corruption on the earth after its restoration	Surah Al-A'raf Ayat 56
Negative effects of sabotage on the ground	35	and cause corruption on the earth—it is they who are the losers.	Al-Baqarah, verse 27
Land development	36	He brought you forth from the earth and made it your habitation.	Surah Hud Ayat 61
Avoid extravagance	37	and do not be wasteful; indeed, He does not like the wasteful.	Surah Al-An'am Ayat 141
Question of blessings	38	Then, on that day, you will surely be questioned concerning the Blessing.	Surah At-Takathur, Ayat 8
Recommend to avoid extravagance	39	O Children of Adam! Put on your adornment on every occasion of prayer, and eat and drink, but do not waste; indeed, He does not like the wasteful.	Surah Al-A'raf Ayat 31
Earn a livelihood	40	and made in it [various] means of livelihood for you and for those whom you do not provide for.	Surah Al-Hijr Ayat 20
Importance of the result	41	and for you there will be what you have earned	Al-Baqarah, verse 134
The result of effort	42	that nothing belongs to man except what he strives for,	Surah Najm Ayat 39
Importance of livelihood	43	and make the day for livelihood?	Surah Naba Ayat 10
Targeting and effective effort	44	avoid vain talk,	Surah al-Mu'minun Ayat 3

Primary codes	No	Text	Address
Intelligently effort	45	Indeed Allah does not change a people's lot, unless they change what is in their souls.	Surah Ar-Ra'd Ayat 11
Comprehensive Self - sufficiency	46	and Allah will never provide the faithless any way [to prevail] over the faithful.	Surah An-Nisa Ayat 141
Military independence	47	Prepare against them whatever you can of [military] power and war-horses, awing thereby the enemy of Allah, and your enemy	Surah Al-Anfal Ayat 60
determine one's own destiny	48	That is because Allah never changes a blessing that He has bestowed on a people unless they change what is in their own souls	Surah Al-Anfal Ayat 53
The importance of science	49	Say, 'Are those who know equal to those who do not know'?	Surah Az-Zumar Ayat 9
Refusing Inconclusive controversy	50	Among the people are those who dispute concerning Allah without any knowledge or guidance, or an enlightening Book,	Surah Al-Hajj Ayat 8
Repentance of the inaccurate act	51	Moreover, your Lord will indeed be forgiving and merciful to those who repent after they having committed evil out of ignorance and reform themselves.	Surah An-Nahl Ayat 119
Moving from Ignorance towards Consciousness	52	Had Allah wished, He would have brought them together on guidance. So do not be one of the ignorant.	Surah Al-An'am Ayat 35
earn knowledge	53	and say, 'My Lord! Increase me in knowledge'.	Surah Ta-Ha Ayat 114
Progress and promotion of knowledge	54	Allah will raise in rank those of you who have faith and those who have been given knowledge,	surah al-mujadilah ayat 11
Training by coach	55	Even as We sent to you an apostle from among yourselves, who recites to you Our signs and purifies you, and teaches you the Book and wisdom, and teaches you what you did not know.	Al-Baqarah, verse 151
Childhood education	56	He [i.e. Pharaoh] said, 'Did we not rear you as a child among us, and did you not stay with us for years of your life?	Ash-Shu'ara, verse 18
Good reward of education	57	'My Lord! Have mercy on them, just as they reared me when I was [a] small [child]'!	Surah Al-Isra Ayat 24
Humility to subordinates	58	and lower your wing to the faithful who follow you.	Ash-Shu'ara, verse 215
Kindness with the ignorant	59	The servants of the All-beneficent are those who walk humbly on the earth, and when the ignorant address them, say, 'Peace'!	Surah Al-Furqan, Ayat 63
kindness with followers	60	We did not send you but as a mercy to all the nations.	Surah Al-Anbiya Ayat 107
Unity based on faith in God	61	Hold fast, all together, to Allah's cord, and do not be divided [into sects]. Remember Allah's blessing upon you when you were enemies, then He brought your hearts together, so you became brothers with His blessing.	Surah Al-Imran Ayat 103
Unique and integrity	62	Indeed this community of yours is one community, and I am your Lord, so be wary of Me.	Surah al-Mu'minun Ayat 52
Believers' brotherhood	63	The faithful are indeed brothers.	Surah Al-Hujurat Ayat 10
Knowledge and insight	64	He said, 'Put me in charge of the country's granaries. I am indeed fastidious [and]well-informed'.	Surah Yusuf Ayat 55
Trust in appointments	65	Indeed Allah commands you to deliver the trusts to their [rightful] owners,	Surah An-Nisa Ayat 58
strength and Reliability		One of the two women said, 'Father, hire him. Indeed the best you can hire is a powerful and trustworthy man'.	Surah Al-Qasas Ayat 26
Friendship	67	O you who have faith! Do not take your confidants from others than yourselves	Surah Al-Imran Ayat 118
Refusing to be friendly with infidelity	68	O you who have faith! Do not take the faithless for friends instead of the faithful.	Surah An-Nisa Ayat 144

Primary codes	No	Text	Address
Loyalty to the leadership	69	O you who have faith! Do not take those who take your religion in derision and play, from among those who were given the Book before you, and the infidels, as friends, and be wary of Allah, should you be faithful.	Surah Ma'idah Ayat 57
Punishment of oppression	70	We delivered those who forbade evil [conduct] and seized the wrongdoers with a terrible punishment because of the transgressions they used to commit.	Surah Al-A'raf Ayat 165
Fight against the oppressors	71	Why should you not fight in the way of Allah and the oppressed men, women, and children,	Surah An-Nisa Ayat 75
The uprising against the oppressor	72	those who, when afflicted by oppression, defend themselves.	Surah Ash-Shura Ayat 39
Not following from the devil	73	So judge between people with justice, and do not follow your desires, or they will lead you astray from the way of Allah.	Surah Sad Ayat 26
Negative results of cravings	74	Have you seen him who has taken his desire to be his god and whom Allah has led astray knowingly, set a seal upon his hearing and heart, and put a blindfold on his sight?	Surah Al-Jathiyah Ayat 23
Avoid the devil	75	and do not follow in Satan's steps. Indeed, he is your manifest enemy.	Al-Baqarah, verse 168

After collecting the key points and concepts as well as classifying the secondary codes, the resulting dimensions of the Qur'an

verses are classified into six categories by selective coding. The classification of extracted categories, concepts, and codes is shown in table 2.

Table 2: classification of extracted categories, concepts, and codes

research structure	Category	Concept	Code
Organization Social Responsibility from the perspective of Quran Verses	legal responsibility	Enforcement of laws and regulations	Act based on law, Reference to the book and criteria of justice, The Qur'an as a source of rulings
		Client Appreciation	Service to relatives, Respecting fellow human beings, nice language
		Respect for the rights of colleagues	Abstain from cruelty, Covering up other people's faults, Earning legitimate property
		Fair judgment	judge with fairness, Judgment to justice, Fair judgment
	Civil-social responsibility	Consultation with citizens	Counseling with fellow human beings, First consult, then trust, Counseling with followers
		Confrontation with racism	Equality and brotherhood, Denial of racial discrimination, The originality of piety
		Respect for beliefs	Respect the opinions of others, Freedom of opinion Negation of curses and insults
		Faithful to the covenant	Faithfulness to the promise, trusteeship, Adherence to the promise
		Social donations	Zakat, Aid and charity, Khums
		Enjoining Right and Forbidding Wrong	Invite to charity, Avoid evil, Penalty of the oppressor
	Environmental responsibility	Friendship with animals and beasts	Preserving the dignity of living things, Attention to animals, The existence impact of all organisms
		reduce environmental pollution	Corruption on earth, Negative effects of sabotage on the ground, Land development

research structure	Category	Concept	Code
		Preventing excessive consumption of resources	Avoid extravagance, Question of blessings, Recommend to avoid extravagance
	Economic responsibility	income generation	Earn a livelihood, Importance of the result, The result of effort
		Smart effort	Importance of livelihood, Targeting and effective effort, Intelligently effort
		Self-sufficiency and economic independence	Comprehensive Self –sufficiency, Military independence, determine one's own destiny
	Cultural-educational responsibility	battle against ignorance	The importance of science, Refusing Inconclusive controversy, Repentance of the inaccurate act
		updating	Moving from Ignorance towards Consciousness, earn knowledge, Progress and promotion of knowledge
		education and cultivation	Training by coach, Childhood education, Good reward of education
		Humility towards subordinates	Humility to subordinates, Kindness with the ignorant, kindness with followers
	Political responsibility	Maintaining unity and solidarity	Unity based on faith in God, Unique and integrity, Believers' brotherhood
		Appointment of knowing people	Knowledge and insight, Trust in appointments, strength and Reliability
		Loyalty to the leadership	Friendship, Refusing to be friendly with infidelity, Loyalty to the leadership
		Fight against oppression	Punishment of oppression, Fight against the oppressors, The uprising against the oppressor
		Away from whims and fancies	Not following the devil, Negative result of cravings, Avoiding the devil

Second step: Model test

Research hypotheses: Based on the obtained model, the following hypotheses have been proposed for this research:

Hypothesis 1: Legal responsibility is one of the dimensions of the organization's social responsibility from the perspective of Quran Verses.

Hypothesis 2: civil-social responsibility is one of the dimensions of an organization's social responsibility from the perspective of Quran Verses.

Hypothesis 3: environmental responsibility is one of the dimensions of the organization's social responsibility from the perspective of Quran Verses.

Hypothesis 4: economic responsibility is one of the dimensions of the organization's social responsibility from the perspective of Quran Verses.

Hypothesis 5: cultural-educational responsibility is one of the dimensions of the organization's social responsibility from the perspective of Quran Verses.

Hypothesis 6: political responsibility is one of the dimensions of the organization's social responsibility from the perspective of Quran Verses.

Structural equation modeling

In order to validate each of the indicators in measuring the proposed concepts, in this section, the validity of the designed model is analyzed by structural equation modeling method. A complete structural equation model is a combination of path diagram and confirmatory factor analysis. In order to confirm the model of the current research, the approach of fitting measurement models

and fitting structural models has been used to test the model.

Measurement model fitting

The fitting of measurement models includes checking the reliability and validity of the research constructs. The reliability of the test is related to the accuracy of the measurement and its stability. Fornell and Larcker suggest three criteria to check the reliability of structures: a) Reliability of each of the items, b) Combined reliability of each of the constructs, and c) Mean-variance extracted. According to the model analysis algorithm in the PLS-SEM method, three criteria of reliability, convergent validity, and divergent validity were used to check the fit of measurement

models and the following results were obtained:

A) Reliability

Measurement of factor loadings

PLS software was used to determine the internal consistency. In the structural equation modeling method, it is first necessary to study the reliability of the structure in order to determine whether the questions selected to measure the desired structures have the necessary accuracy. The factor loading of each question must have a value higher than 0.4, and in this case, questions have the necessary precision to measure that structure. Table 3 shows the values of factor loadings for model questions.

Table 3: Factor loadings

Q	Loading	Q	Loading	Q	Loading	Q	Loading
Q1	0.657	Q20	0.772	Q39	0.803	Q58	0.806
Q2	0.651	Q21	0.676	Q40	0.761	Q59	0.919
Q3	0.763	Q22	0.722	Q41	0.775	Q60	0.861
Q4	0.750	Q23	0.695	Q42	0.781	Q61	0.793
Q5	0.655	Q24	0.667	Q43	0.640	Q62	0.879
Q6	0.665	Q25	0.603	Q44	0.716	Q63	0.870
Q7	0.752	Q26	0.677	Q45	0.725	Q64	0.774
Q8	0.721	Q27	0.755	Q46	0.675	Q65	0.779
Q9	0.656	Q28	0.700	Q47	0.643	Q66	0.824
Q10	0.626	Q29	0.694	Q48	0.635	Q67	0.813
Q11	0.613	Q30	0.680	Q49	0.618	Q68	0.768
Q12	0.646	Q31	0.713	Q50	0.705	Q69	0.817
Q13	0.712	Q32	0.579	Q51	0.724	Q70	0.929
Q14	0.772	Q33	0.751	Q52	0.700	Q71	0.685
Q15	0.644	Q34	0.702	Q53	0.675	Q72	0.790
Q16	0.684	Q35	0.729	Q54	0.636	Q73	0.818
Q17	0.715	Q36	0.752	Q55	0.833	Q74	0.809
Q18	0.685	Q37	0.797	Q56	0.864	Q75	0.800
Q19	0.777	Q38	0.791	Q57	0.918		

In order to investigate the significance of the total effects, the significance of the factor load for each path should be

considered. Table 4 shows the values of total effects for any path. The factor load for all paths is higher than 0.7.

Table 4: factor load of the research items

Affected variable	influencing variable	factor load
legal responsibility	Organization Social Responsibility from the perspective of Quran Verses	0.803
Civil-social responsibility		0.814
Environmental responsibility		0.746
Economic responsibility		0.663
Cultural-educational responsibility		0.727

Political responsibility		0.792
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Cronbach's alpha and Composite reliability

After analyzing the questionnaires using the software, the obtained reliability coefficients all show high values. Cronbach's alpha obtained in the distribution of the questionnaire for all variables of the questionnaire was higher than 0.7, which proves the reliability is acceptable.

Dillon-Goldstein coefficient is used to investigate the composite validity of each construct. In the methodology of the structural equation model, the composite reliability coefficient higher than 0.7 for each structure indicates its appropriate reliability. The values of this coefficient, which is more than 0.7, and Cronbach's alpha values are shown in Table 5.

Table 5: Composite reliability and validity

Variable	CR	AVE	Number of codes	Cronbach's alpha
legal responsibility	0.892	0.456	12	0.891
Civil-social responsibility	0.935	0.473	21	0.934
Environmental responsibility	0.915	0.587	9	0.912
Economic responsibility	0.958	0.740	9	0.959
Cultural-educational responsibility	0.952	0.645	12	0.949
Political responsibility	0.926	0.489	15	0.925

b) Validity

Convergent validity

The Average Variance Extracted (AVE) was also calculated for each construct to assess the

convergent validity. An instrument has convergent validity if AVE is 0.5 or higher (Bagozzi & Yi, 1988).

Table 6: Composite reliability and validity

Variable	AVE	Number of codes
legal responsibility	0.456	12
Civil-social responsibility	0.473	21
Environmental responsibility	0.587	9
Economic responsibility	0.740	9
Cultural-educational responsibility	0.645	12
Political responsibility	0.489	15

Discriminant validity

Discriminant validity is a measure that shows how much the measures of different factors really differ from each other. In this research, discriminant validity has been

proven using the Fornell and Larcker criteria. (Fornell and Larcker, 1981). The resulting values show the validity of the model variables (Table 7).

Table 7. Discriminant validity of CPO targets

Variable	legal	Civil-social	Environmental	Economic	Cultural	Political
legal	0.674	0.410	0.393	0.292	0.319	0.405
Civil-social	0.416	0.686	0.357	0.242	0.390	0.537
Environmental	0.446	0.396	0.766	0.295	0.291	0.405
Economic	0.372	0.303	0.331	0.859	0.261	0.250
Cultural-educational	0.380	0.453	0.311	0.243	0.801	0.439
Political	0.419	0.545	0.371	0.202	0.383	0.697

Structural model fitting

T-value

In order to investigate the significance of the path coefficient or beta, the significance of the t-value for each path coefficient should be considered. These relationships are called path coefficients. If the values of the studied items have t-values less than

1.96, they don't show a significant relationship and should be excluded from the analysis process. When the T-value for testing a hypothesis at the level of 0.5 is higher than 1.96, the relationship is confirmed.

Figure 8: t-values for evaluating the structural part

Affected variable	influencing variable	Mean	t-value	Result
legal responsibility	Organization Social Responsibility from the perspective of Quran Verses	3.01	24.495	Confirmed
Civil-social responsibility		3.11	23.647	Confirmed
Environmental responsibility		3.08	20.677	Confirmed
Economic responsibility		3.19	14.257	Confirmed
Cultural-educational responsibility		3.08	15.706	Confirmed
Political responsibility		3.06	19.044	Confirmed

Table 9 shows the t-value values for research questions. Considering that all the numbers on the paths and questions of the research are higher than 1.96, this indicates

the significance of the paths and the appropriateness of the structural model of the research.

Figure 9: t-values for evaluating the research questions

Q	t-value	Q	t-value	Q	t-value	Q	t-value
Q1	10.672	Q20	18.808	Q39	28.100	Q58	24.752
Q2	9.908	Q21	16.849	Q40	23.495	Q59	66.558
Q3	17.420	Q22	14.818	Q41	22.704	Q60	39.947
Q4	19.741	Q23	18.159	Q42	22.778	Q61	26.551
Q5	14.966	Q24	13.804	Q43	9.674	Q62	43.277
Q6	13.256	Q25	10.245	Q44	14.087	Q63	47.898
Q7	28.899	Q26	11.240	Q45	15.445	Q64	16.038
Q8	15.129	Q27	16.554	Q46	14.197	Q65	23.758
Q9	15.573	Q28	14.441	Q47	13.276	Q66	23.243
Q10	9.053	Q29	16.670	Q48	14.026	Q67	27.545
Q11	13.251	Q30	14.864	Q49	10.227	Q68	22.434
Q12	11.094	Q31	17.720	Q50	11.989	Q69	27.405
Q13	13.948	Q32	10.132	Q51	16.238	Q70	68.876
Q14	17.733	Q33	17.392	Q52	14.211	Q71	14.088
Q15	11.289	Q34	15.476	Q53	13.676	Q72	28.124
Q16	16.211	Q35	18.082	Q54	12.550	Q73	30.497
Q17	17.356	Q36	24.684	Q55	23.170	Q74	30.626
Q18	17.163	Q37	24.066	Q56	36.469	Q75	37.321
Q19	20.549	Q38	22.896	Q57	75.449		

R-Squares

Another essential criterion for checking the fit of the structural model is checking the relevant coefficients of determination. Three values of 0.19, 0.33, and 0.67 have

been presented as criteria for weak, medium and strong coefficient of determination. The values of the determination coefficients are specified in Table 10.

Table 10: Determination coefficients related to variables

Variable	R Squares	Index quality
legal responsibility	0.644	Suitable

Civil-social responsibility	0.663	Suitable
Environmental responsibility	0.556	Suitable
Economic responsibility	0.439	Suitable
Cultural-educational responsibility	0.528	Suitable
Political responsibility	0.628	Suitable

Testing research hypotheses

In order to investigate the research hypotheses are used t-values for each path and the average value of each dimension.

According to the t value as well as the obtained average, it can be concluded that all six hypotheses and the developed model of the research are confirmed.

Table 11: Hypothesis test results

hypothesis	t-value	Mean	t-value	Result
1	24.495	3.01	24.495	Confirmed
2	23.647	3.11	23.647	Confirmed
3	20.677	3.08	20.677	Confirmed
4	14.257	3.19	14.257	Confirmed
5	15.706	3.08	15.706	Confirmed
6	19.044	3.06	19.044	Confirmed

Conclusion and discussion

The present research has two objectives. The first aim is to achieve the constructive framework of Organization Social Responsibility from the perspective of Quran Verses. The second step of the research process is to validate the dimensions and components obtained. In general and compared to other research, this research is new from the point of view that none of the conducted research has analyzed the dimensions of Organization Social Responsibility from the perspective of Quran Verses.

In line with the implementation of the first step, 75 codes, 31 concepts, and six categories were identified. Identified concepts for the category of legal responsibility include enforcement of laws and regulations, client appreciation, respect for the rights of colleagues, and fair judgment. The concepts identified for the category of social-civic responsibility include consultation with citizens, confrontation with racism, respect for beliefs, faithful to the covenant, Social donations, and enjoining right and forbidding wrong. The concepts identified for the environmental category include

friendship with animals and beasts, reducing environmental pollution and preventing excessive consumption of resources. The concepts identified for the category of economic responsibility include income generation, smart effort and self-sufficiency, and economic independence. The concepts identified for the category of cultural-educational responsibility include the battle against ignorance, updating, education and cultivation, and humility towards subordinates. Finally, the concepts identified for the category of political responsibility include maintaining unity and solidarity, the appointment of knowing people, loyalty to the leadership, fighting against oppression, and being away from whims and fancies. The results of the analysis of research hypotheses in the second step showed that all six dimensions, including legal, civil-social, environmental, economic, cultural-educational, and political responsibilities, were confirmed as dimensions of social responsibility.

According to Carroll's pyramid, the social responsibility of companies consists of economic, legal, ethical, and philanthropic expectation dimensions (Arsic & Nikolova, 2017). Also, Riaz Mir

et al (2015) have identified the dimensions of the relationships with shareholders, employees, debtors, lenders, competitors, environment, and society. Also, Ayala-Rodríguez et al (2017) concluded that social awareness, mutual respect, shared responsibility, social plan, organization identity, comprehensive education, and entrepreneurship are aspects of organization social responsibility. However, from the viewpoint of the research consistency with the previous findings, a measure of organization Social Responsibility from the perspective of Quran Verses has not been done so that the findings of this research can be compared with the findings of that research. In this aspect, the current research is unique and new.

Suggestions related to legal responsibility can be as follows: Compliance with the rules and regulations related to the admission of clients and the recruitment of faculty members, organization responsibility towards the country laws, multidimensional and comprehensive evaluation of professors' performance and adherence to justice in the behavior with clients of foreign countries. Suggestions related to civil-social responsibility can be as follows: Preventing cases such as drug addiction, sexual deviations, robbery and theft, suicide, poverty, and racial-ethnic insults among clients. Suggestions related to environmental responsibility can be as follows: Preventing organization employees and clients from inappropriate treatment with animals in the organization environment, separation of dry and wet waste, collecting chemical waste used in the laboratory and separating radioactive substances, separation of drinking water and irrigation water of horticultural trees. Suggestions related to economic responsibility can be as follows: Implementation of specialized research projects using the capacity of expert human

resources to use less public budget and maintaining a reasonable framework between payments to faculty members and organization employees in order to avoid creating a sense of discrimination among employees. Suggestions related to cultural-educational responsibility can be as follows: Modernity of educational planning, Strengthening educational facilities, and appreciation of hardworking educational units. Finally, Suggestions related to political responsibility can be as follows: Periodic evaluations of organization managers' performance, informing clients about political events and concerns.

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