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CORPORATE SOCIAL RESPONSIBILITY AND ZAKAT: GOVERNANCE, ACCOUNTABILITY, AND THE LIMITS OF CONCEPTUAL SUBSTITUTION

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ABSTRACT

Over the years, there has been a growing emphasis on Corporate Social Responsibility (CSR) and its linkages with companies' social role. Nonetheless, the voluntary nature of this process and its reliance on legitimacy-seeking behavior raise issues of accountability and enforcement, especially in the non-Western and institutionally constrained contexts. Within the CSR literature, this framing reflects a dominant understanding of responsibility as largely discretionary, strategically motivated, and closely tied to legitimacy management rather than enforceable obligation (Carroll, 1991; Matten & Moon, 2008; Suchman, 1995). Social responsibility systems based on legal or ethical obligation continue to operate, alongside global CSR standards. Of these, the zakat is a compulsory redistributive instrument in Islamic law and governance. Zakat and CSR are often confused academically and practically, even if they have different origins. Zakat is marketed as a type of CSR, while CSR is marketed as a functional substitute for Islamic redistribution. Through a qualitative conceptual analysis, CSR and zakat are structurally non-equivalent systems of responsibility and hence, this conflation is challenged in this paper. Using well-established CSR theory and Islamic economics literature, the paper considers themes of overlap and key divergence points and seeks to clarify the conditions of boundary when substitution, complementarity or misuse may occur. Through analyzing arrangements of governance, accountability mechanisms, practices of disclosure and dynamics of legitimacy, it is found that, whilst CSR and zakat converge at the level of outcomes and signals, they differ fundamentally in the assignment, enforcement and evaluation of responsibility. The paper improves upon the CSR and business ethics literature by advancing a more institutionally grounded understanding of social responsibility. The paper concludes with implications for firms and regulators operating in plural governance environments.

KEYWORDS: Corporate Social Responsibility, Zakat, Governance, Accountability, Legitimacy, Islamic Economics, Institutional Theory.

1. INTRODUCTION

The role of Corporate Social Responsibility (CSR) in defining the social function of firms remains contested. In the literature of management, accounting, and governance, CSR is often seen as a means by which corporations can respond to social pressures, manage stakeholder relationships, and gain legitimacy that is distinguished from their financial performance. CSR is widely adopted, yet remains conceptually contested and institutionally uneven across contexts. The voluntary nature and legitimacy-seeking behavior of international soft law raise questions of accountability, enforcement, and substantive social impact, especially in weak or fragmented institutional contexts (Scherer & Palazzo, 2011).

Accompanying the growing presence of CSR discourse, many non-Western contexts are home to alternative systems of social responsibility based on religious, legal or institutional obligation. Of all Islamic duties, zakat is special. Zakat is a compulsory duty prescribed by Islamic law and ethics, which formalizes the social responsibility of Muslims and has existed for centuries before the CSR movement (Kahf, 1999). Zakah comes with pre-assigned mandates; while controls eligible beneficiaries, it is not subject to choice as seen in CSR. Where accountability is internalized within institutional and administrative arrangements, it cannot be avoided through managerial choice.

The above differences cause zakat to be confused with CSR in academic and policy discourses. Payments for Zakat are a caricature of a sub-set of CSR. In contrast, CSR is illustrated as a workable alternative to the redistributive obligation of Islam. It's not merely about words and their meaning. The identical treatment of CSR and Zakat conceals their differing institutional logics, weakens accountability mechanisms, and opens up spaces for symbolic compliance. In practice, discretionary CSR activities may disguise a failure to comply with mandatory redistributive duties, whereas the use of CSR-style narratives to communicate zakat has become ever more prominent, signaling and visibility dominating governance and institutional performance.

This article fills this gap by providing a systematic conceptual study of CSR and zakat as two distinct systems of responsibility. Instead of providing a descriptive comparison, the paper contributes to clear conceptual and governance boundaries between CSR and zakat. Moreover, the absence of these boundaries creates risks of accountability and legitimacy in plural institutional contexts. The aim of the research is to analyze the similarities and the

structural non-equivalence of Islamic economics and CSR theory. Another aim is to specify conditions under which there might be substitution-complementarity-misusage.

The remainder of the paper is organized as follows. The conceptual foundations of CSR and zakat as a system of responsibility will be reviewed in this section. Part 3 of the Essay presents a comparative analysis that identifies overlaps, structural divergence and boundary conditions. These differences have important implications for governance, accountability and legitimacy, examined in Section 4. The conclusion states the key arguments and suggests directions for future research.

2. CONCEPTUAL FOUNDATIONS

2.1. *Conceptual Foundations of Corporate Social Responsibility*

CSR has been seen as a plural and evolving concept rather than a singular and coherent doctrine. The first attempts to define CSR reflect the increasingly higher expectations on firms beyond profit maximization, notably with Carroll's pyramid, which suggested corporate responsibility is economic, legal, ethical and discretionary (Carroll, 1991). Although this framework remains influential, it is more of a normative early attempt to classify responsibility than an institutional or strategic explanation of why firms do CSR or how responsibility is done in practice.

Focus on CSR's organizing logic and strategy became the thrust of subsequent scholarship. According to McWilliams and Siegel (2001), looking at CSR from a theory of the firm perspective gets us closer to understanding it as being a part of competition due to costs, demand and new entry. This re-orientation moved CSR from mere moral obligation to a more managerial decision-making perspective, allowing it to be subject to empirical and strategic analysis. According to Freeman's stakeholder theory, the responsibility of a corporation should not be limited to just the owners and employees of the firm but to a whole lot of groups who apply their claims to the firm.

As research in the area of CSR matured, the scholars started realizing that the responsibility cannot be understood only at the firm level. Aguinis and Glavas (2012), through an in-depth synthesis of decades of research on CSR, show that CSR occurs at multiple levels. These include the individual level, the organizational level, and the institutional level. According to them, CSR scholarships are fragmented and there is need for more conceptual discipline when linking CSR to such outcomes as legitimacy,

trust, performance, and so on. This paper importantly clarifies that CSR is not a one size fits all phenomenon and is shaped by context, governance structures and society.

CSR is said to possess institutional embeddedness. The concept of institutional embeddedness was articulated most clearly by Matten and Moon. Explicit CSR refers to corporate policies and programs undertaken voluntarily by business. Implicit CSR refers to the institutional environment consisting of norms and regulations (Matten & Moon, 2008). The distinction is especially salient in non-liberal market economies, where the exercise of responsibility occurs via institutional arrangements rather than voluntary corporate initiatives. According to the implicit-explicit CSR framework, CSR is not always voluntary but a function of national and cultural contexts. Thus, it challenges the conventional wisdom that taking responsibility is voluntary.

The institutional turn spurred the idea of political CSR (Scherer and Palazzo 2011). The idea is that firms take on governance functions previously performed by the state in situations where public institutions are weak or contested. Corporate social responsibility involved in political matters to enhance governance and society through dialogue and regulation. This perspective shifted the emphasis of CSR clearly away from philanthropy and reputation management to a way through which 'firms seek legitimacy and authority in complex governance settings.

The legitimacy theory is essential to explaining the importance of CSR in such contexts. According to Suchman (1995), legitimacy is a generalized perception that the actions of an organization are desirable, proper, or applicable within some socially constructed system. From this perspective, CSR serves as a signal that companies use in struggles to obtain pragmatic, moral or cognitive legitimacy. This insight is critical to distinguishing CSR as a strategic and institutional practice rather than one based on altruism.

In conclusion, limitations of universal models when applied to developing and non-Western contexts have highlighted by CSR scholarship. According to Jamali and Mirshak (2007), CSR practices in developing countries were affected by institutional voids, weak regulatory environments, and localized social expectations. In the same way, Visser (2008) pointed out that in developing countries CSR prioritizes other dimensions of responsibility, such as community development or basic service provision, due to structural limitations as opposed to being managerial choice. This

literature establishes CSR as a practice that is institutionally embedded, legitimacy-seeking and context dependent. CSR can't be reduced to voluntary philanthropy or considered divorced from governance structures. This conceptual foundation is necessary for the examination of alternative systems of responsibility found in non-Western contexts, whether religious or institutionalized.

2.2. Zakat As an Institutional System of Responsibility

Zakat is premised upon social responsibility that is different from CSR. Zakat is a form of mandatory charity that constitutes one of the five pillars of Islam. Payment is prescribed for specific wealth and is allocated to a specific group of people. Unlike CSR, which is discretionary and firm-driven, zakat is normatively grounded in religious law and institutionally oriented towards redistribution and social justice. According to classical Islamic scholar, zakat is not a charity for the worthy poor, but rather a right of the appointed recipients on the wealth of those who reach the threshold of obligation. Therefore, it places the responsible globally within the legal-ethical order rather than on voluntary corporate social ills.

The contemporary scholarship related to Islam economy focuses on zakat's institutional and economic issues. Kahf (1999) characterized zakat as a redistributive mechanism with the intention of alleviating poverty and inequality and enhancing social cohesion while at the same time pointing out the performance gap between design and do. By framing it in this manner, zakat has been positioned as an institution that could be effective if only there is governance, administration and accountability, and doesn't just depend on moral intent.

Zakat has ethical objectives that have been further articulated in maqasid al-shariah which seeks to preserve faith, life, intellect, lineage and wealth. According to Dusuki and Abdullah (2007), the purpose of maqasid and masalah were attached to making corporate and institutional decisions at present time. Through their analysis, they showed that Islamic responsibility is transactional in nature towards societal outcome and public interest, which gives a normative basis which is like CSR but unlike CSR which is legitimacy based.

Both empirical research and disclosure research have stressed zakat's institutional nature at organization level. Haniffa and Hudaib (2007) studied the communicating of the ethical identity of Islamic windows and notice the gap between normative Islamic values and presenting an actual

disclosure. The results show that accountability in Islamic institutions is subject to signaling, legitimacy, and governance effects just as CSR accountability is, but within a different normative architecture. According to Farook, Hassan and Lanis (2011), the CSR and Zakat disclosure of Islamic banks are not only based on their religious commitment, but also institutional demands, governance structures and stakeholders.

Research on zakat institutions has explicitly examined the governance dimension of zakat. Wahab and Rahman (2011) created a framework that will measure the efficiency and governance of zakat institution that focus on accountability, transparency and performance measurement. The zakat is a formalized institutional system according to their work. This is especially apparent in the state-administered context such as that of Malaysia where zakat is collected and distributed as a public matter. Zakat is compulsory by law, while CSR is voluntary and left to the discretion of firms.

It is worth mentioning that contemporary Islamic finance scholars have cautioned against confusing form and effect. According to El-Gamal (2006), conforming to Islamic practices does not guarantee social or economic development in Islamic societies. The analysis concerns zakat directly; In other words, the effectiveness of institutions does not only tie to normative legitimacy; but also, their governance quality and implementation capacity.

Zakat is thus seen as a responsible institution defined by obligation, governance and redistribution with these perspectives. Although zakat and CSR perform similar social objectives and have signaling potentials, they are not functionally equivalent. Zakat is mandatory rule-based which sets ex ante responsibility whereas CSR is voluntary, corporate engagement seeking legitimacy. Understanding this difference helps ensure we don't analyze them as the same. Furthermore, we can analyze how responsibility is constructed and put into practice through different institutions.

3. CSR AND ZAKAT: OVERLAP, DISTINCTION, AND BOUNDARY CONDITIONS

3.1. Areas Of Convergence

Although differing in normative basis, the convergence between CSR and zakat results in functional similarities that provide better understanding of the reasons for their conflation in academic and practitioner discourse. On the whole, both systems express that economic actors would

contribute to social welfare, ignoring profits they make. From a legitimacy perspective, this convergence is best understood not as functional equivalence, but as alignment at the level of moral and pragmatic legitimacy, where both CSR and zakat operate as socially recognizable signals of ethical conformity (Suchman, 1995).

The CSR scholarship has long underscored the social embeddedness of firms and their responsibilities to wider groups of stakeholders; whereas, zakat institutionalizes redistribution towards specific social categories through an obligatory transfer. Responsibility in both cases is associated with claims that society makes on economic actors, which differ in origin, scope, and enforcement.

The second area of convergence concerns legitimacy and signaling. CSR at least partly operates when companies attempt to challenge the institution or seek both moral and pragmatic legitimacy by exhibiting conformity with dominant social norms.

In the same way, zakat that is complied with and disclosed has enhanced their perceived ethical identity within an organizational context, such as Islamic banking. Evidence from Islamic financial institutions shows that organizations tend to strategically use zakat- and CSR-related disclosures to signal their compliance with an agency's ethical and institutional expectations.

Convergence can also occur in contexts with weak and fragmented public institutions. Studies on Political CSR have shown that, where the capacity of the state is limited, firms are taking on increasing roles of social provision and governance. Institutions of zakat have developed in contexts similar to those of the redistribution and protection. This functional similarity explains why CSR and zakat are often cited as responses to social need in developing and fragile environments despite their institutional logics being quite divergent.

3.2. Structural Non-Equivalence

Although aspects of CSR and zakat may lead to similar impacts and signaling, they are structurally not equivalent systems of responsibility. The most fundamental distinction lies in the voluntary versus obligatory nature of action. CSR is discretionary, driven by managerial choice rather than constraint, stakeholder pressure rather than obligation, and strategic calculation rather than enforceable duty. Rather, Zakat is a compulsory obligation-imposed ex ante on qualified wealth with specified rates, limits and beneficiaries. Zakat responsibility is not limited to corporate intent and reputation calculation. This

distinction reveals important institutional differences; CSR is embedded within market-based governance structures that privilege strategic choice, whereas zakat is based in a rule-based system of obligation that assigns responsibility independently of corporate choice (McWilliams & Siegel, 2001; Kahf, 1999).

Governance and enforcement are another area of structural dissimilarity. The main tools of CSR will be informal mechanisms like norms, market pressure and legitimacy seeking. CSR implementation mostly continued on a voluntary basis and remained uneven, despite being institutionalized via standards or reporting framework. The state's administered system contains a legal structure for Zakat; collection bodies, administrative structure and accountability structure. Responsibility is assigned through legal and institutional channels rather than voluntarily. In institutional terms, this contrast mirrors the distinction between explicit CSR arrangements shaped by voluntary corporate action and formally embedded responsibility systems enforced through administrative and legal structures (Matten & Moon, 2008).

The temporal different construction of culpability implicatory provisions of two systems. CSR usually refers to something that is reactive and *ex post*, i.e. a response to social expectation, reputational risk or crisis. The responsibility of Zakat is assigned *ex ante* regardless of the outcome and without public scrutiny. The time difference influences incentives, monetary penalty behavior, and the link between economic relationships and benefits. Zakat builds entitlement and obligation while CSR relies on legitimacy maintenance. In institutional terms, this contrast mirrors the distinction between explicit CSR arrangements shaped by voluntary corporate action and formally embedded responsibility systems enforced through administrative and legal structures (Matten & Moon, 2008).

It is clear that CSR and zakat are not the same but are different in many aspects. Merging the two obscures the rationale that establishes, regulates and imposes responsibility on entities.

3.3. Substitution, Complementarity, And Misuse

Conceptual substitution is a type of institutional misalignment in which discretionary legitimacy-seeking practices are mischaracterized as substitutes for rule-based redistributive obligations.

This section gestures towards the analytical fallacy or conceptual switcheroo which now converts discretionary CSR practices into the functional

equivalents of mandatory redistributive obligations like zakat.

The real-life application of CSR and zakat will differ greatly.

Substitution, where CSR initiatives are offered to meet regulated zakat obligations, is a permanent risk. In such cases, optional corporate practices can be utilized to mask non-compliance with compulsory redistributive obligations. Replacing explicit rule-based accountability with voluntary signaling is analytically problematic. From a legitimacy perspective, such substitution risks inflating moral legitimacy without corresponding accountability, allowing appearance to replace institutional performance (Suchman, 1995; El-Gamal, 2006).

El-Gamal (2006) argues that the presence of ethical or cosmogonic norms in a religious community does not guarantee the social goodness of religions. When appearance is more important than institutional effectiveness, both CSR and zakat are being subjected to this. The redistributive objectives of zakat may be undermined by governance weakness or selective disclosures. The same could be probably true for CSR drives for structural impact.

The acknowledgement of CSR and zakat with the division of different roles should make the two complementary logic and practical. Zakat, as defined, is the minimum requisite social safety net. The Corporate Social Responsibility was designed to operate over and above this minimum level in other non-zakat areas. Zakat can never be CSR and CSR can never be zakat; the relationship is complementary. Clear boundaries must be recognized. CSR may provide an added layer of voluntary engagement that enhances rather than replaces responsibility.

The moment zakat starts to automatically fulfill its institutional redistributive function; the goal will not be achieved with CSR becoming a voluntary complementary mechanism. This distinction becomes analytically relevant when assessing complementarity. Complementarity is therefore not a matter of harmony between systems, but of institutional layering, in which mandatory redistributive obligations operate independently of discretionary corporate initiatives (Matten & Moon, 2008; Kahf, 1999). In order to avoid warping and misalignment, it is important to study these boundary conditions. The fact that Zakat and CSR are being compared may obscure a clear structural understanding so a risk for both. When we analytically distinguish between the two, we can measure both by their own standards, and also see areas of functional interaction.

4. GOVERNANCE, ACCOUNTABILITY, AND LEGITIMACY IMPLICATIONS

4.1. *Accountability Mechanisms in CSR Versus Zakat*

When examined from the perspective of accountability, CSR and zakat seem starkly dissimilar. CSR accountability is largely indirect and socially mediated. Firms are usually held accountable to their stakeholders' expectations, reputational evaluation, market reactions, and sometimes soft regulation. Consequently, in the earlier case, the legitimacy supplied the crucial compliance mechanism to assess how the issue will unfold. Although standards or reporting frameworks institutionalize CSR, their enforcement is largely voluntary and left to the discretion of management (McWilliams & Siegel, 2001).

In contrast, zakat incorporates accountability into a rule-based institutional system. Responsibility is attributed *ex ante* through defined duties, thresholds and entitled beneficiaries. According to Kahf (1999), the stakeholder pressure or reputational risk is not the primary basis for accountability in zakat, but rather compliance with prescribed rules that specify who is the duty bearer and who is the entitlement holder. Accountability is an additional advantage of institutionalized zakat delivery mechanisms, especially when zakat is state-administered. This accountability is further augmented by the governing structures of, say, collection agencies, administration and performance (Wahab & Rahman, 2011).

The identification and remediation of responsibility failures will differ as a result of these dissimilarities. In CSR, responsibility gaps can be ambiguous as firms maintain considerable latitude to define responsibility and justify inaction by prioritizing strategically. To not fulfill one's zakat obligation is to breach obligation and not merely a reputational issue. While both systems are subject to governance challenges in practice, the locus and logic of accountability are fundamentally different.

These contrasting accountability mechanisms reinforce fundamentally different legitimacy logics, with CSR legitimacy remaining socially mediated and contestable, while zakat legitimacy is institutionally grounded in compliance with predefined rules (Suchman, 1995; Kahf, 1999).

4.2. *Disclosure, Trust, And Legitimacy Risks*

Disclosure is essential for the trust and legitimacy of CSR and zakat. However, the risk of disclosure is different in both cases. Through CSR disclosure, firms signal their compliance with societal

expectations and ethical standards to a broad spectrum of stakeholders (Suchman, 1995). Disclosed information is usually designed to show legitimacy rather than accountability (Suchman, 1995). As a result of this asymmetry, it is shown that disclosure plays a different institutional role. In the case of CSR, the expectation is that disclosure would help legitimize. Whereas, in the case of zakat systems the expectation is that disclosure would serve enforceable accountability and public trust (Haniffa & Hudaib, 2007; Farook et al., 2011).

The act of disclosure may shape perceptions even if it does not denote actual responsibility. Following the research conducted on Islamic financial institutions it was found that zakat disclosure has commonality. Haniffa and Hudaib (2007) show lack of correspondence between the normative theory and actual practices of firms. Farook et al. (2011) further state that both zakat and CSR disclosure governance arises through institutional pressure and governance structures. The act of disclosing a transaction may also have a strategic and signaling purpose.

The legitimacy risks of disclosure are not symmetrical. When it comes to CSR, selective disclosure can not only put stakeholder trust at risk, but it is rarely subject to sanctions. If the governance of zakat systems is weak or disclosure is inadequate, confidence in the redistributive mechanism itself may wane. El-Gamal (2006) maintains that although formal compliance to an ethical or religious form is possible, it does not guarantee actual compliance. This critique argues that the mechanisms for transparency and accountability in zakat institutions do not ensure effective redistribution.

The uniformity of disclosure increases the risks of misunderstanding the meaning of CSR and zakat. Inscripting zakat disclosure in CSR-style narratives may mean responsibility is reduced to mere signaling. In contrast, where CSR uses the language of obligation but has no enforcement mechanism, legitimacy claims outstrip accountability.

Sharing information, in either case, weakens trust in place of controlling.

4.3. *Implications For Firms and Regulators*

Alternatively, corporate social responsibility is the relationship between government and business. Further, CSR helps businesses in having a strong relationship with society. Businesses operating in Islamic or Muslim-majority settings need to have a clear demarcation line between discretionary responsibility and compulsory obligation. When zakat is viewed as a model of CSR, it may be diluted into something obligatory where it is unclear who the

beneficiaries are. The institutional obligation at a minimum for firms is to engage with zakat that is distinct and prior to CSR.

Regulators stated that the above research must ensure the integrity and institutionalized zakat system.

The regulations must specify that zakat administration does not refer to corporate social responsibility initiatives so that enforcement does not weaken. Governance of zakat institutions should be structured in such a way that appropriately strengthens the legitimacy strategy without compromising the achievement of redistribution objectives. Greater transparency requirements and performance monitoring are also called for.

Acknowledging CSR and zakat as complements could create a more logical architecture of responsibilities. Zakat can be institutionalized as a mandated basis for social protection and distribution.

In contrast, CSR may serve as an additional mechanism where social demand exceeds the need for zakat. This link needs to be clear in terms of institutional boundaries and not simply substitution or symbolic appropriation.

Regulators need to understand that the protection of zakat as an obligation institution must be designed to prevent its being absorbed into voluntary CSR programs, despite their co-existence in a common organizational place (Wahab & Rahman, 2011).

In the end, for governance effectiveness in both systems, one must align responsibility with accountability. The CSR's as well as zakat's provide moreover, different answers to organizing social responsibility in an economy. Overlooking Strengths and Vulnerabilities by treating them as substitutes. A clearer analytical distinction can meaningfully improve the governance design, accountability and legitimacy of both firms and institutions.

5. CONCLUSION

The central contribution of this paper lies in demonstrating how different institutional logics of responsibility generate distinct accountability and legitimacy outcomes, and why conflating these logics undermines both governance effectiveness and

ethical credibility.

The paper demonstrates that CSR and zakat diverge most sharply in the structures of responsibility, accountability, disclosure, and legitimacy used to avoid or assign and enforce responsibility.

According to the authors, "CSR is mainly the outcome of voluntary engagement and legitimacy-seeking behavior, and accountability is mediated by stakeholders and market pressure." By contrast, zakat is premised on obligatory duty, rules-based compliance, and institutional enforcement, even where governance capacity varies across contexts. These distinctions matter not only in concept but also in practice; i.e., who is a responsible agent?

The analysis also points out potential threats which can create ambiguity between Zakath and CSI. The obligatory nature of zakat becomes one of an expression when framed as a CSR. It is important to note that CSR uses the language of one with the lag of enforcement legitimacy claims outrun accountability. Disclosure has always been a second-best alternative to substantive governance, potentially leading to freezes and erosion of trust.

The Paper Doesn't Deny at The Same Time There may be interaction in between CSR and zakat. It signifies that clear institutional boundaries are essential for meaningful complementarity to occur. Zakat can provide for the essentials for obligatory redistribution and social protection, where CSR can be understood as the voluntary excess that attends to social needs that are beyond obligatory zakat. Sustaining such distinctions is imperative to ensure credibility and effectiveness of accountability architectures in plural institutional settings.

Since this paper employs qualitative and conceptual modelling, it does not aim to empirically test relations or measure impacts. It allows future empirical investigations to guide future studies. Future research could explore how companies operationalize the boundary between CSR and zakat, how governance arrangements shape compliance and trust, and how different institutional contexts configure the interplay between global CSR norms and locally embedded systems of obligation. It'll help in the understanding of social accountability in the existence of various governance logics.

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