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Corporate Social Responsibility and Spirituality:
Islamic Perspective

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Abstract:
Scientific concern regarding CSR continues to grow in the business world. Previously, CSR studies did not include elements of morally binding values. Then this phenomenon developed by entering spirituality as a source of important values in CSR. Therefore, the literature on the topic must provide an up-to-date overview of religion-based CSR research. This literature aims to understand the concept of CSR based on Islamic spirituality. This literature review has five main stages, namely identifying research questions, identifying relevant studies, study selection, making data charts, compile, summarize and report results. The studies reviewed were from the Emerald, Springer, and Taylor Francis electronic databases. The study results show that from an Islamic perspective, CSR leads to social justice, and CSR is completely selfless in creating prosperity. The implications of this study are expected to be a reference and guideline in implementing CSR based on Islamic spirituality which adheres to religious values with the aim of justice and social welfare, so that companies can achieve sustainability.

Keywords: Corporate Social Responsibility, Spirituality, Islamic Perspective

JEL Classification Code: G34, L21, L26, M14

1. Introduction

Corporate Social Responsibility is a concept that has become the focus of attention in the modern business world (Ghobadian et al., 2015). Fundamental changes in the existing corporate environment will allow CSR to go to a greater level in the future. Previous research has investigated the concepts of corporate social responsibility, philanthropy, and business sustainability. CSR delivers mutually beneficial solutions, generates profitability, and ensures the long-term sustainability of the company's performance (Bruch & Walter, 2005). Most of the corporate social responsibility is still viewed as a charitable movement (Obalola, 2008). The concept of CSR, which is generally described as a corporate initiative to improve social welfare, has embedded spiritual values (Barron & Chou, 2017b). In Islamic spirituality, religious values form the basis for strengthening personal relationships with Allah and guiding daily behaviour. When religious values are combined with spirituality, Muslim business people are expected to live based on strong moral, ethical, and spiritual principles. A study shows that companies associate their business results (positive/negative) with their adherence to religious values in their business activities (Kavas et al., 2020). In line with that Astrachan et al. (2020) suggests that spiritual values play an important role in shaping work ethic and individual professionalism. This

values-based professionalism can, in turn, lead to specific company-level results (Barbera et al., 2020). The company's level is in the form of philanthropy, which in the long run will improve the company's reputation, thus leading to higher profitability (Mazereeuw-van der Duijn Schouten et al., 2014)

However, in the context of Islamic values, CSR can be enhanced through an Islamic spiritual-based approach. In the view of Islam, business is not only measured in terms of financial gain alone but also by the blessings and benefits generated for society at large (Yusof et al., 2014). The Islamic-based CSR approach involves ethical values and moral principles derived from Islamic teachings. In this context, business is a mandate that must be carried out responsibly and in good faith. The main objective of Islamic spiritual-based CSR is to balance business and social and environmental interests and maintain harmonious relations with all stakeholders (Dusuki, Asraf; Abdullah, 2017). At the individual level, Islamic spiritual-based CSR encourages Muslim business people to behave with integrity, honesty, and fairness in all business activities (Astrachan et al., 2020). Principles such as trustworthiness, kindness, and fairness become the moral foundation that guides business decision-making. In addition, paying attention to the needs of the wider community, especially those who are vulnerable and underprivileged, is an important goal in implementing Islamic spiritual-based CSR (Barbera et al., 2020).

In implementing Islamic-based CSR, companies must pay attention to their business activities' social and environmental impacts and strive to maintain harmony with Islamic values (Barron & Chou, 2017a). For example, companies can pay attention to the environment by adopting environmentally friendly business practices, managing waste responsibly, and supporting programs to preserve nature. By implementing Islamic Spiritual-based CSR, companies can build a good reputation and gain blessings in their business (Dusuki, Asraf; Abdullah, 2017). In addition, the company's positive contribution to society and the environment will bring long-term social and economic benefits. In this context, companies must integrate Islamic spiritual values into their business strategy and strive for holistic sustainability. Islamic spirituality, which includes spiritual, moral, and social dimensions, can provide a strong guide for implementing CSR with deeper awareness and responsibility (Mazereeuw-van der Duijn Schouten et al., 2014). In Islam, business is about making profits and providing benefits to society and maintaining a balance between economic, social, and environmental aspects. By integrating the principles of CSR and spiritual Islam, the company can create a wider positive impact for shareholders, all stakeholders, and society.

The purpose of this study is to scoping existing literature on the social enterprise based on Islamic spirituality. Prior literature focused on the advancement of social business enterprise and progress. Similarly, this literature study concentrates on the relationship between the spiritual aspects of Islam and corporate social responsibility. It is hoped that this piece of literature would help

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readers understand more about CSR that is based on spiritual Islam, how it operates, and themes that are related to it.

2. Literature Review

The concept of corporate social responsibility, or CSR as it is more often known, has experienced numerous developments and alterations. One of the modifications is in the implementation's focus, according to the search by (Moura-Leite & Padgett, 2011). The primary focus, which was previously limited to corporate responsibility and doing good deeds for the community, expanded to include the reaction of stakeholders. According to Matten & Moon (2008), explicit and implicit CSR ideas were presented. For businesses, the CSR idea is typically expressly outlined in a policy. While CSR is codified using the company's assumption as an institutional framework, it typically tends to be tacit.

Beginning with Carroll's (1979) definition of CSR, it was established that social responsibility in business is a society obligation in terms of economics, ethics, law, and the firm's discretionary (philanthropy). The four degrees of social responsibility are then addressed by Carroll (1991) as economics, law, ethics, and philanthropy. Company's social responsibility must be considered in both economics and the established regulations. The business can decide how ethics and attitudes should be seen using the established legal guidelines. Additionally, the different morals and behaviors that the business adopts to be a responsible corporate citizen show that it has a charitable duty to raise everyone's standard of living.

According to Carroll (2017), there are various prerequisites for corporate social performance, including: evaluating social responsibility inside the organization, identifying social issues that need to be addressed and choosing a philosophy. To offer a conceptual framework that can help the numerous definitions in the literature, these essential components are presented. For these initiatives to be a driving force for competitive advantage, performance improvement, and the creation of social value for the company, the company develops CSR that converges social, environmental, and economic benefits (Porter & Kramer, 2006). According to McWilliams & Siegel (2000), CSR is now more about the traits of an integrated CSR model that complies with the many requirements needed. Additionally, opinions about the company's long-term success and the value it can currently produce are obtained by engaging in corporate responsibility activities that benefit stakeholders and the environment (Burke & Logsdon, 1996; Chen & Wongsurawat, 2011; Freeman & McVea, 2005).

The Islamic view of CSR takes a holistic approach by offering an intergalactic spiritual view based on the Qur'an and Sunnah. Such an approach provides a better alternative philosophical framework for interactions with nature and fellow human beings. The moral and ethical principles drawn from

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Allah's Revelation are timeless, unchangeable, and absolute; they can serve as a better guidance for businesses in carrying out both their business and social obligations at the same time (Dusuki et al., 2008). Islam incorporates permanent characteristics as well as tools for adjusting to change. Islamic teachings describe zakat as purifying one's soul (Yusof et al., 2014). Besides, Islamic teachings imported into business practice are Istiharah, where everyone seeks advice and consultation in every aspect of their life (Kavas et al., 2020). The goal is Maslahah (public good), meaning that business practices should lead to the welfare of all humanity (Dusuki, Asraf; Abdullah, 2017).

Social responsibility is an important principle in Islam which teaches that every individual must contribute positively to the surrounding community. Islamic-based social responsibility requires every individual to become an agent of change in advancing society, helping those in need and improving social conditions. Islamic-based social responsibility covers many areas, including the environment, health, education, and humanity. In the Islamic view, social responsibility is integral to faith and good deeds (Dusuki et al., 2008). In the Qur'an, Allah Almighty commands everyone to help those in need, provide humanitarian assistance and support people fighting for justice.

One form of Islamic-based social responsibility is the zakat concept, which shows the obligation to help those less fortunate (Yusof et al., 2014). Zakat is zakat property given by every able Muslim as a form of social solidarity to help needy people. In addition, Islam also emphasizes the importance of protecting the environment and the natural surroundings (Barron & Chou, 2017a). In the Qur'an, Allah SWT reminds us that humans are entrusted to manage and look after this earth. Therefore, everyone must protect the surrounding environment to remain sustainable and sustainable. This concept uses environmentally friendly materials, saves energy, and reduces waste. In conclusion, Islamic-based social responsibility teaches that every individual has a moral obligation to contribute to the welfare of society.

3. Research Methods

This article follows a five-step scoping review methodology that was adapted from (Arksey & O'Malley, 2005). Identifying the research problem is step one. Finding relevant research is step two. Research selection is step three. Data mapping is step four. Finally, findings are steps five through seven.

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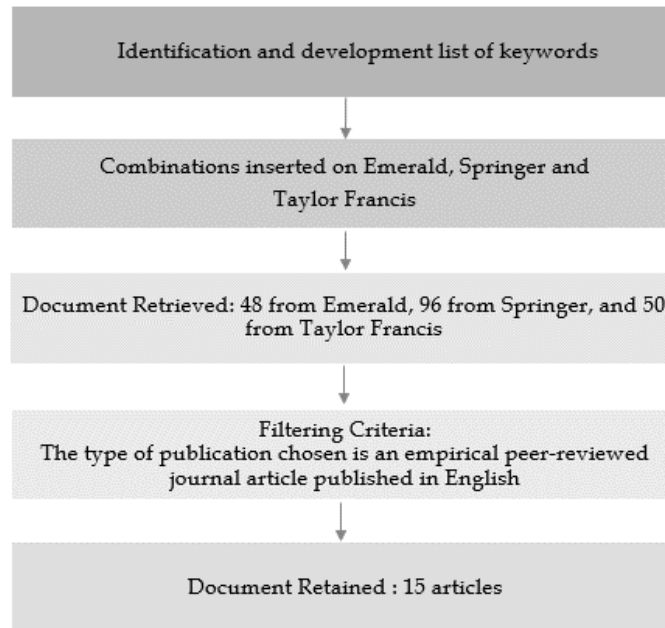
Figure 1. Data Gathering Process

Identify Relevant Research

By developing keywords for the appropriate literature search, one can identify pertinent research to comprehend the literature pertinent to the problem formulation. The study's keywords are "corporate social responsibility," "spirituality," and "Islamic Perspective." To make literature searches using electronic databases more successful and efficient, the source employed in this study is a database that summarizes several recognized publications. Elsevier, Taylor Francis, and Emerald Insight were the three electronic databases chosen. Table 1 provides examples of the criteria that were applied during the literature search process. The 14-year time frame, from 2010 to 2023, is used.

An English-language empirical peer-reviewed journal article was selected as the kind of publishing. Geographical regions are not exclusive to nations. If they complied with the prior criteria, all empirical studies from various nations were taken into consideration. Choosing the search results from an electronic database so that articles about business sustainability and social responsibility can be located.

Table 1: Inclusion Criteria

Criteria	Participation	Information
Period	2010-2023	14 years of monitoring
language	English	Most peer-reviewed publications are in English
Publication Type	Journal Articles	In this investigation, only empirical peer-reviewed literature was used.
Geographic Areas	All	Findings spanning all nations

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Selection of Relevant Study

Three electronic databases were searched using specified keywords, and 194 articles were found, including 48 from Emerald, 96 from Springer, and 50 from Taylor Francis. The suitability of these publications for the subject matter of the study was then assessed. This article screening stage resulted in the rejection of 179 articles. The bulk of publications do not meet the research subject because they do not analyze CSR implementation in Islamic perspective and discuss spirituality in CSR.

Mapping Data

The next stage is mapping the information by selecting key information from selected articles and going through the research question. The author, research position, year of the study, goals, procedures, and conclusions are all noted.

Compile, Summarize, and Report Results

During the final session of the scoping review, the study data is compiled, summarized, and presented. The compilation of articles generates a table including the post-extraction from the information mapping session. Reporting develops a report format, which is used for publication in this situation, whereas summarizing generates the key theme or pattern of the primary findings. Table 2 displays the results of the information gathering.

Table 2: The Result of Information Gathering

No	Identity	Research focus	Method	Findings
1	(Astrachan et al., 2020) Values, Spirituality and Religion: Family Business and the Roots of Sustainable Ethical Behaviour.	To promote awareness of the religious and spiritual aspects of life in family-related businesses and organizations, organizations must be led by people who have these qualities.	Qualitative	As a type of organization that is heavily influenced by law, family businesses provide spaces that are particularly suitable for prayer to further the interests of their communities, businesses, and individual clients. Religious family businesses are an incubator for values and faith-driven decision making and behavior because of the influence the owning family may have on value formation and perpetuation in a family business.

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2	(Barbera et al., 2020) The Family That Prays Together Stays Together: Towards a Process Model of Religious Value Transmission in Family Firms.	To understand the benefits of family businesses that are multigenerational and have succeeded in implementing religious principles into their businesses.	Qualitative	Religious values and ethical behaviour have a strong connection, although at higher elevations, the associative process is more difficult to comprehend. The religion business company is recognized for applying value-based behavior, which, if implemented, may have an impact on the target organization's tally of results. Additionally, it is understood that each person's group of friends acts as their facilitator, motivator, and source of religious guidance for the entire generation that is currently living.
3	(Barron & Chou, 2017a) Spirituality and Social Responsibility Performance: The Perspectives of Religiously- and Non-Religiously-Affiliated Individuals.	To examine how spiritual values of transcendence, the existence of higher power and relatedness connection are viewed, two distinct perspectives that were created by individuals of all backgrounds and individuals without affiliations are used with religion.	Qualitative	People with religious affiliations strive to establish connections with others who share such affiliations. These people are encouraged and motivated to associate with other people who practice religion by this spiritual value. People who are not affiliated with a religion, in contrast, are typically not affiliated with a specific religious congregation made up of people; instead, their spiritual need for relatedness is satisfied by developing close friendships and affiliations with people who they physically identify with.
4	(Aguinis & Glavas, 2012)	To find out business ethics in Islamic and	Qualitative	This study demonstrates that in Muslim family

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	How Religion Shapes Family Business Ethical Behaviours: An Institutional Logics Perspective.	Christian family companies in diverse countries.		businesses, religion takes a rule-based approach while in Christian family businesses, it takes a principle-based approach.
5	(Baumgartner, 2014) Islamic Family Business: The Constitutive Role of Religion in Business.	to examine the role that religion plays in the economic world by conducting a qualitative study of two family-run businesses in Anatolia and Turkey.	Qualitative	This study demonstrates that religion provides a dominant meaning system that plays a significant role in organizing business activities through three mechanisms: the family adopts religious practices as business practices, the family upholds religious values as a justification for conducting business, and family religious values define a business taboo by avoiding the evil eye.
6	(Antolín-López et al., 2016) Spirituality and Religion in family firms.	To know the role of Religion in the family company.	Qualitative	Spirituality and religion can explain aggressive family behavior and act as important drivers of social and emotional wealth. Family companies have great flexibility in operating their businesses and pursue a variety of idiosyncratic tastes that do not always maximize profits.
7	(Carroll, 2017) The Effects of Spiritual Leadership in Family Firms: A Conservation of Resources Perspective.	To know the impact of spiritual leadership in Family Companies.	Qualitative	Positive effects result from spiritual leadership on employees who are family members, but it also has a negative effect on non-family employees who experience high work-family conflict.
8	(Torelli, 2020) Does blood bind the spiritual bond? An	An Exploratory study of spiritual leadership in family firms	Qualitative	This research shows that the spiritual leadership relationship becomes stronger when followers

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	Exploratory study of spiritual leadership in family firms.			are family members and loses significance when followers are not.
9	(Mazereeuw-van der Duijn Schouten et al., 2014) Religiosity, CSR Attitudes, and CSR Behaviour: An Empirical Study of Executives' Religiosity and CSR	Examines the relationship between Christian religiosity, attitudes towards corporate social responsibility (CSR), and extra-curricular CSR behaviour.	Qualitative	Extrinsic religiosity fosters CSR attitudes, whereas intrinsic religiosity negatively affects financial CSR attitudes and positively improves ethical CSR attitudes.
10	(Çetin, 2021) The relation between religiosity, family cohesion and ethical leadership: a study of family firms in Turkey.	To examine the connection between various religious practices, family unity, and moral leadership in Turkish family businesses.	Qualitative	The findings show that secular religiosity positively correlates with family cohesion, intrinsic religiosity, and spiritual welfare-oriented religiosity.
11	(Mitchell et al., 2013) Spiritual Identity, stakeholder attributes, and family business workplace spirituality stakeholder salience of Family firms in Turkey.	To examine whether the spiritual Identity of family business members can have a positive or negative impact on the importance of stakeholders in family business firms.	Qualitative	The Spiritual Identity of family business members can have an impact on the prominence of stakeholders in the family business
12	(Abdelgawad & Zahra, 2020) Family Firms' Religious Identity and Strategic Renewal.	Examines the role of religious Identity in promoting strategic renewal in family firms.	Qualitative	The findings of this study suggest that this Identity produces spiritual capital, which can be a double-edged sword when starting a strategic renewal, particularly in terms of judgments about how to divide up available resources and handle dispute.

13	(Yusof et al., 2014) Virtuous CSR: An Islamic family business in Malaysia.	To postulate, in addition to "moral" and "strategic" considerations, a third general standard for corporate social responsibility (CSR). It is this third approach that moral philosophers call "virtuous ethics".	Qualitative	By focusing on building or preserving positive habits within the family and the company, family businesses have avoided the equally illogical notion that CSR must be wholly selfless or strategic. attributes such as honesty and generosity can aid, rather than hinder, the attributes that drive effective approaches such as vision and competence.
14	(Bhatnagar et al., 2020) Spirituality and Corporate Philanthropy in Indian Family Firms: An Exploratory Study.	To comprehend how Hindu spiritual principles affect corporate philanthropy in Indian family businesses.	Qualitative	FFP (family company philanthropy) is significantly influenced by SEW's moral dimension (social-emotional wealth), which is symbolized by spiritual beliefs.
15	(Pieper et al., 2020) What Time May Tell: An Exploratory Study of the Relationship Between Religiosity, Temporal Orientation, and Goals in Family Business.	To investigate how religion affects a family business's objectives.	Qualitative	Long-term goal orientation is more positively impacted by religiosity than short-term goal orientation.

4. Finding and Discussion

According to Astrachan et al. (2020), accorporating morally obligatory religious principles can alter ethical behavior and organizational decision-making. a family company that incorporates religious principles. The family business serves as a breeding ground for decision-making influenced by values and beliefs due to its embedded religious values. Barbera et al. (2020) cite additional evidence for the connection between ethical behavior and religious principles. The experience of family companies has been successful in practicing their religious values in their business. With the presence of intergenerational

solidarity and values-based leadership theory, family firms can increase their cohesion which is then manifested in their leadership style, leading to results for the business. Fathallah et al. (2020) state that there are differences in business ethics in Islamic and Christian family companies. Muslim family businesses follow religious law, while Christian family businesses follow religious ideals.

Barron & Chou (2017) discovered that people who identify with religions strive to form associations based on those affiliations. These people are encouraged and motivated to associate with other people who practice religion by this spiritual value. Individuals who are not affiliated with a religion, however, are typically not connected to a specific religious congregation made up of people; rather, their spiritual need for relatedness is satisfied by forging close connections and affiliations with those who they identify with in their everyday lives. Kavas et al. (2020) cite three mechanisms by which religion plays a crucial role in the organization of business activities: (1) the family adopts religious values as a justification for conducting business; (2) the family adheres to religious values; and (3) family religious values define a business taboo by avoiding the evil eye. Abdelgawad & Zahra (2020) contends that this Identity produces spiritual capital, which can be a double-edged sword while pursuing strategic renewal, particularly regarding judgments about how to allocate resources and handle disagreement.

In line with previous research, Çetin (2021)states that family cohesion, intrinsic religiosity, and religiosity oriented to spiritual well-being are positively correlated, and secular religiosity is negatively correlated with the level of ethical leadership. Mitchell et al. (2013) reinforce that the spiritual Identity of family business members can impact the prominence of stakeholders in family businesses. Tabor et al. (2020) state that spiritual leadership has a positive effect on employees who are family members but also has a negative effect on non-family employees who experience high family-work conflict. Accordingly, Kellermanns (2013) states that the spiritual leadership relationship becomes stronger when followers are family members and loses significance when followers are not.

When religious practices are adopted in CSR practices, Mazereeuw-van der Duijn Schouten et al. (2014) state that intrinsic religiosity positively influences ethical CSR attitudes and has a negative impact on financial CSR attitudes, while extrinsic religiosity stimulates CSR attitudes. As a result, Yusof et al. (2014) believe that family businesses have avoided the equally unrealistic concept that CSR must be fully altruistic or strategic by focusing on building or preserving positive habits inside the family and the company. characteristics like as integrity and generosity can help rather than impede the characteristics that drive effective methods, such as vision and competence.

Bhatnagar et al. (2020) state that SEW's moral dimension (social-emotional wealth), which is represented by spiritual beliefs, has a major influence on FFP (family company philanthropy). People who are obedient, generous, and

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spiritually motivated, and who are headed by a third-generation family member with executive authority and professional support. Committed donors are more concerned with social development than with spiritual development. While spiritual convictions are necessary, people must also invest adequate resources or build professional mechanisms to support FFP. They have forced the smaller giver to focus on company growth, have no family advocates or professional support structures, and are dealing with unstable family or corporate domains. Pieper et al. (2020) state that religiosity has a stronger positive effect on long-term than short-term goal orientation. Kellermanns (2013)states that corporate goals do not necessarily lead to profit maximization; spirituality and Religion may explain assertive family behaviour and serve as major social and emotional wealth drivers.

In Islam, the concept of CSR involves corporate responsibility towards society and the environment and integrates spiritual values demanded by Religion. The drivers of Islamic spiritual-based CSR practices include values of sincere and true love, universality, the ability to reflect on oneself, and transcendental awareness (Ganis Sukoharsono et al., 2021). Based on the results of the review, drivers, practices and outcomes of CSR and spirituality from an Islamic perspective can be described as follows:

Figure 2: Outcomes of CSR Adoption an Islamic Perspective

Sincere & Genuine Love

Sincere love and true love are invaluable resources in carrying out Corporate Social Responsibility (CSR) programs. Like a love that moves the heart and soul, CSR carried out with sincere love has tremendous power to impact society positively. Genuine love in CSR can involve a deep understanding of community needs, empathy, and an unwavering commitment to contribute significantly. When companies and individuals engage in CSR with genuine love, they do not only focus on achieving business goals alone but also consider the needs and welfare of the surrounding community. Genuine love motivates

companies to invest/endow in education-focused programs, environment, health, and efforts to overcome social inequality. When genuine love motivates CSR, these programs become more meaningful and have a long-term impact. In a CSR journey that is lived with sincere love, companies and individuals will inspire others to share kindness, create a more inclusive environment, and build a sustainable future.

Universality

CSR is a universal concept that involves corporate social and environmental responsibility towards the communities in which they operate. It refers to business practices that aim to positively impact people and the company's profits in a balanced way. The universal nature of CSR lies in the principle that every company, wherever they are located, has a moral obligation to contribute to social welfare and environmental sustainability. Through CSR in the form of sadaqah and zakat, companies worldwide can participate in efforts to overcome social challenges such as poverty, inequality and climate change. They can adopt policies that promote business ethics, involve employees in voluntary initiatives, support education and community development, and seek to reduce the negative impact of their operations on the environment. The concept of CSR also recognizes the importance of involvement and collaboration between the business sector, government, and civil society in creating sustainable change. With a universal approach, CSR becomes an effective tool in strengthening the relationship between companies and communities, promoting human values, and building a better future for all.

Ability to contemplate self

Corporate Social Responsibility (CSR) manifests a company's ability to reflect on itself and introspect its responsibilities towards society and the surrounding environment. In adopting CSR, companies actively consider their business activities' social, environmental, and economic impacts. They reflect on how their operations can contribute to sustainable development and well-being in their communities. Through this process of self-reflection, companies can assess societal needs, evaluate their business practices and seek ways to increase their positive impact. This sense of introspection in CSR also engages companies to evaluate their core values, goals, and principles that underlie their operations. By pondering deeply, companies can identify areas where they can contribute, such as sadaqah or zakat. This may involve integrating socially responsible business practices, developing sustainable environmental policies, or strengthening engagement with society through social programs. CSR becomes more than a philanthropic activity through this ability to reflect on oneself. This becomes a sustainable strategy that reflects the company's commitment to running its business in a way that is responsible to all stakeholders involved.

Rooted in self-reflection, CSR provides an opportunity for companies to grow morally and play a bigger role in creating positive social change.

Transcendental consciousness

As a form of transcendental awareness, CSR reflects the understanding that a company is not only a profit-oriented economic entity but also has a higher moral responsibility towards society and the environment. Transcendental awareness in CSR goes beyond a narrow view of business goals and involves acknowledging the broader connectedness between companies, people and the universe. In this perspective, CSR reflects the awareness that every company's action and decision have consequences greater than self-interest. Companies with a transcendental awareness recognize that their long-term success is linked to the well-being of society as a whole and environmental sustainability. Through CSR that emerges from transcendental awareness, companies understand that their existence has an impact that transcends time and space. They seek to create long-term positive change by investing in sustainable social, environmental, and economic projects. The company actively provides sadaqah as a concrete form of CSR. CSR driven by transcendental awareness inspires companies to adopt socially responsible business practices, develop mutually beneficial relationships with communities, and participate in global efforts to address major challenges such as climate change, poverty and injustice. With transcendental awareness, CSR becomes a way for companies to recognize and express higher human values, promote the common good, and serve broader interests than mere financial gain. This calls for companies to recognize their role as agents of positive change in creating a more just, sustainable, and humane world.

5. Conclusions

The literature review shows that from an Islamic perspective, CSR leads to community welfare, social justice, welfare, and reputation. The factors underlying the implementation of CSR are sincere & genuine love, universality, the ability to contemplate self and transcendental awareness. Companies realize that justice and community welfare are closely related to the company's sustainability because companies that pay attention to justice and community welfare often have a positive impact in the long term. Zakat in Islamic teachings is a form of CSR issued by companies to maintain prosperity, social justice, achieve reputation and the company's desires. With CSR as a form of selfless giving, companies can also maintain long-term relationships with the surrounding environment. This connection to the community is one of the most valuable intangible assets that helps sustain an organization throughout its life.

Based on the results of this literature review, it is hoped that it can provide an overview for further research to examine the implementation of Islamic spiritual-based corporate social responsibility and the company's sustainability.

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