

Article

The Perception of Corporate Social Responsibility in Muslim Society: A Survey in Pakistan and Sudan

Ziyu Chen, Shouming Chen *  and Talib Hussain *

School of Economics and Management, Tongji University, Shanghai 200092, China; toblankz@tongji.edu.cn

* Correspondence: schen@tongji.edu.cn (S.C.); jevtlitev@gmail.com (T.H.)

Received: 29 August 2019; Accepted: 25 October 2019; Published: 9 November 2019



Abstract: Corporate social responsibility (CSR) concepts are spread out in different organizations and cultures. To comprehend the Muslim consumers' perception of CSR, this study conducted a self-administered survey in two Muslim-culture-rich countries, Pakistan and Sudan. Combined with previous studies and Carroll's pyramid of CSR, this study shows that Muslim consumers have more supportive responses toward CSR compared to consumers of Western, developed countries. The findings of the study also reveal that Carroll's pyramid of responsibilities could be applied in the Muslim culture, as the relative importance placed by Muslim consumers on the four responsibilities of firms—economic, legal, ethical and philanthropic—is significantly different from that in Western, developed countries. These differences provide useful guidance for firms intending to use CSR for strategic purposes in Muslim countries. The reasons for these phenomena are also discussed.

Keywords: corporate social responsibility; Muslim; consumers; perception; Pakistan; Sudan

1. Introduction to Study

The practices and applications of corporate social responsibility (CSR) have built its status as an important area in social sciences literature [1]. In recent years, the CSR concepts have been refined in business education and its practices have been well developed in recent business policy formation [2].

In most research, CSR is regarded as a firm strategy from a macro perspective, and many researchers have identified large benefits from CSR at the firm level, such as firm reputation, brand image and firm performance [3]. However, only a small amount of research has been conducted that explores the perceived CSR of consumers from a micro perspective [4]. Previous research related to different stakeholders of CSR mainly focuses on the relationship of CSR with the environment, the community and society. CSR related research that focuses on an important kind of stakeholder, the consumer, has been increasing [5–7]. For example, the 2006 Cone Millennial Cause Study found that 78% of the Millennials believe that companies are supposed to have a responsibility to enact CSR behaviors [8]. Similarly, a survey conducted by McKinsey showed that 89% of consumers expected that companies should balance their obligations to their shareholders with their contribution to the broader common good [8]. In this research, CSR was studied at the individual level, and the focus was only on the consumers' perception of CSR.

The emergence of CSR began very early in Western countries, while its potential still needs to be explored in developing economies [4]. Although previous studies showed the important role of CSR in the consumers' evaluations of a company and their decisions to purchase its products, there is a tendency for the focus to be on American and European consumers [9]. However, many studies showed that in different cultures, the understanding of CSR could not be translated easily [10]. For example, a survey on the consumers' perceptions of CSR has been conducted in China, the results of which prove that there are obvious differences in the comprehension of CSR in the different cultures of China and the West [1]. Many scholars have indicated that more research related to CSR in developing

countries needs to be completed, and that CSR lacks a thorough understanding of different cultures, especially in cultures such as Islamic ones [11]. By exploring the consumers' perceptions of CSR in two Muslim countries, Pakistan and Sudan, this study tried to provide preliminary insights into the Muslim consumers' attitudes to CSR. A set of similar surveys in previous studies were used, such as the study of Maignan (2001) [12] which acted as a springboard for this study. Those studies have already explored the consumers' perceptions of CSR in Western countries so that the difference between Muslim consumers' perception of CSR and the consumers' perceptions of CSR in other cultures can be compared. The strength of this research is also reflected by the focus on the different cultures of two Muslim countries situated in two different continents; namely, Pakistan in Asia and Sudan in Africa. The following research questions were developed, and this study aimed to answer them, at last.

- Firstly, to what extent are Muslim consumers willing to support firms that are socially responsible while making purchase decisions?
- Secondly, are Muslim consumers able to differentiate between the various responsibilities of businesses as laid out by Carroll (1979) [13]? In another words, can the underlying factors/measures of CSR found in Western countries, i.e., economic, legal, ethical and philanthropic responsibilities, be applied to Muslim consumers?
- Finally, how and why does the relative importance of each of those factors differ in Muslim countries from the ranking in Carroll's pyramid?

The article continues as follows: First, the relevant literature on CSR and the consumers' perception of CSR is reviewed. The data collection and methodology are explained in the third section of the study. Next, the results are shown. Then, a discussion of the four questions is presented. Finally, the article ends with its contributions and limitations.

2. Literature Review

2.1. CSR: Definitional Issues

In the literature, the proper definition of CSR is still ongoing, and researchers have not presented a universally accepted definition of CSR [2,14]. CSR is sometimes referred to as building relationships between the companies and customers by keeping in view, the natural environment [15]. Other studies have defined CSR as an unrestricted resource allotment in an organizational structure focusing on social welfare and building relationships with all stakeholders of the organization [16]. CSR has also been described as a fair and logical policy of businesses by the father of CSR, Bowen, who defined it in three points: pursuing policies, making decisions and linking these factors toward society for creating value [17]. Organizations should play their role in society and reserve some part of their revenue for social welfare [18]. In other words, in achieving their objectives, companies must consider the consequences of their actions to society. With the continued evolution of the definition of CSR, it has been suggested that CSR goes one step further and starts where the law ends [18]. These studies elaborated that CSR is not only related to legal requirements, and technical and economic issues, but includes additional issues beyond what is required by law.

CSR is explained more concisely by Carroll (1979,1991) [13,19] via a pyramid of four CSR dimensions, namely, the economic obligations, legal obligations, ethical obligations and philanthropic obligations of organizations [13]. Carroll's pyramid has been used by different researchers to examine CSR from different perspectives [12,20]. Although there are many other models for the evaluation of CSR, Carroll's model is more acceptable because of its inclusion of cooperate citizenship [21] and stakeholder theory's application [22]. However, the studies related to an individual perception of the four dimensions of CSR in Carroll's model are very few and mainly focus on the consumers' perceptions in Western, developed countries or major economies, while the perception of CSR of Carroll's model in Muslim countries has not previously been studied. Therefore, Carroll's pyramid

was chosen as the framework to explore consumers' perceptions of CSR in Muslim countries. Here are four dimensions of Carroll's pyramid: economic, legal, ethical and philanthropic responsibilities.

2.1.1. Economic Responsibilities of Organizations

The body of literature about the economic dimensions of firms suggests that companies should have a fundamental responsibility to stakeholders while producing goods and services [23]. The role of firms in societal development can be reflected in different activities like jobs creation, fair and reasonable profit-sharing among employees and shareholders, technology and training offers to the working class and the creation of new products and services for the society [23]. The key roles of firms in the economic dimension reveal that every firm is a basic economic unit in society [13].

2.1.2. Legal Responsibilities of Organizations

Companies are supposed to be legally bounded to follow their country's laws and regulations regarding safety issues for the working-class, labor laws and tax issues during the operationalization of organizations activities [24]. The legal issues related to companies should be abided by during all activities, from production to distribution; those issues are designed and functionalized by the local and central government [19]. In the legal dimension, firms are supposed to accomplish their economic missions under the condition of meeting legal requirements, which has been set out by the societal, legal system [19].

2.1.3. Ethical Responsibilities of Organizations

Ethical issues are described and defined by a collective societal mindset that is followed by every societal unit and are beyond laws or the level of accepted behaviors [25]. Therefore, ethical responsibilities are difficult for companies to fulfill because different societies define ethical responsibilities differently and have various rules on what is ethical and what is not [13,19,26]. With the continued evolution of this concept, the ethical responsibilities of the companies that are spread down to different aspects of organizations' activities include but are not limited to consumer health, social benefits and general societal welfare. Companies are supposed to not only succeed economically within the framework of laws, but also function in an ethical way to be regarded as good corporate entities.

2.1.4. Philanthropic Responsibilities of Organizations

Besides legal, economic and ethical responsibilities, corporations should also provide philanthropic services to society. Philanthropic activities of companies include voluntary activities in response to stakeholders' expectations of good corporate citizenship that companies should contribute to society and improve people's life quality [13,19,25]. Companies are involved in philanthropic activities through different corporate activities, including but not limited to donations to natural disaster victims, giving charity to needy persons of the society, sponsoring the needy and poor students of educational institutions and facilitating the community toward sustainable development [19].

The four aspects of CSR are well defined by Carroll's CSR pyramid, which also suggests the importance and different layers of the CSR practices in organizations. The economic dimensions are placed at the first step, followed by legal, ethical and philanthropic activities. The building blocks of CSR, as described above, indicate that the basic dimensions support the advanced dimensions and imply the relative importance of each dimension in the Western context, which would be used as a comparison for Muslim consumers' evaluations of CSR. For corporate stakeholders, i.e., managers and shareholders, such a ranking provides guidance for different degrees of involvement in society [27–29].

2.2. Consumer Perceptions of CSR and Support for CSR

A companies' CSR activities add value to society by creating employment, providing sponsorships for education institutions and producing biodegradable products [30]. Literature suggests that those

companies which are highly involved in CSR activities get a higher response from consumers, and consumers prefer to purchase the products from those companies [1,12,26,31].

Freeman's (1984) stakeholder theory disclosed that companies are supposed to have a responsibility to various groups of protagonists (i.e., stakeholders) within the society [32]. These stakeholders are said to have "a claim, ownership, rights or interests in a corporation and its activities, past, present or future" [33]. In this research, we are interested in the largest stakeholder group, i.e., the consumer. Specifically, we considered Muslim consumers' perceptions of the four responsibilities of firms as laid out by Carroll and their support for CSR.

Before we describe the research, it is necessary to differentiate between "consumer perception of CSR" and "socially responsible consumption" and give clear definitions to them. The essential difference between the two concepts can be generalized by two words, "psychological" and "physical". By reviewing previous literature, the former refers to the ability of consumers to "differentiate between corporate economic responsibilities on the one hand and corporate legal, ethical, and philanthropic responsibilities on the other hand" [12], while the latter refers to the consumer behavior that is "perceived to have a positive or have a less negative impact on the physical environment and/or the use of purchasing power to express social concerns" [34]. In other words, while the former deals with the importance the consumer puts on various kinds of responsibilities, the latter deals with the social responsibility of the consumer's actions or inactions. In this article, consumers' support for CSR and consumers' perceptions of CSR correspond to the two explanations above respectively. Consumers' support (CS) for CSR, is measured by their socially responsible consumption. If a company behaves in a socially responsible manner, consumers who support CSR will be more willing to buy its products in favor of the company. By measuring consumers' perceptions of CSR, we can realize what extent of importance they grant each dimension of CSR. The two concepts are key points in this paper, and three research questions were also objectives of the study.

2.3. Differences in Consumers' Perceptions of CSR across Countries

In this section, we will talk about how cultural and economic development in different countries influences the consumers' perceptions of CSR because it is necessary to emphasize how the special religious environment in Muslim countries and the features of developing countries (all Muslim countries are developing countries) are different from those of Western developed countries.

2.3.1. Cultural Dimensions

Previous research tends to affirm that there is a cultural dimension to consumers' perceptions of CSR. It has been stated that "Culture-based tendencies shape a nation's expectation of corporate social conduct," which argues that the demands of stakeholders on various issues would depend on the cultural setting in a country [35]. Within the national cultural setting, religion plays a vital role in forming the consumer's perception and emphasizes specific values that bend the consumers toward specific decisions [36]. Various aspects of the relationship between religion and CSR have been discussed in previous literature [37]. For example, there have been studies focusing on the relationship between religiosity and CSR orientation [38], or the relationship between religiosity, values and support for CSR, implying that religion contributes to different motivations guiding CSR strategies [39]. There are also many other studies suggesting that Muslim values, in particular, play an important role in influencing consumers' perceptions of CSR [40–42]. For example, it was found that Muslims hold the belief that corporations should be concerned with charitable activities [43]. Similarly, a survey of Muslim entrepreneurs in the Netherlands concluded that Muslim entrepreneurs showed their good will toward various aspects of social development and community projects [44]. Besides, a survey of Arab executives suggested that Islamic religion has a deep influence on their success, and they ranked ethics as the fourth most important factor contributing to their success [45]. All of the above studies suggest that local religion or culture will influence how communities understand and evaluate different CSR initiatives.

Islamic teaching principles clearly define the main basic principles toward the environmental and social benefits. Also, features of social responsibility and justice are deeply rooted in the Qur'an and Hadith. Therefore, companies in the two Muslim countries, Pakistan and Sudan, are considered as having the responsibility to others, including society and the environment. There is the stark contrast that exists between Islamic point of view on the social responsibility of the business and many Western theories of CSR [46]. The Islamic perspective clearly describes the main ethical issues and concerns, whereas Western theorists have failed to provide a single ethical justification in this regard. Islam provides a holistic view, derived from the divine commandments of the Holy Quran and sayings of Allah's Apostle (peace be upon him) [47]. The divine revelations provide strong moral and ethical principles that are more absolute and enduring [48]. Islam encourages Muslims and Muslim rulers to perform socially responsible activities just for the sake of Allah and to believe in Allah for reward rather than look for any monetary, economic or strategic benefits in response to welfare activities [46,49].

Muslim companies take the responsibility of CSR activities not only to obtain benefits, but also to follow divine teachings [37]. Each company is regarded as a separate entity having a relationship with Allah, other human beings and the environment. Hence, companies need to comply with Islamic rules and regulations to be blessed by Allah [50]. A study about Middle-Eastern marketers shows that the perception of the importance of social responsibility has a positive effect on their ethical intentions, which also leads to companies in Muslim countries to take up social responsibilities actively [51]. In summary, Muslim consumers hold a deeper belief that companies should accept social responsibilities positively.

2.3.2. Economic and Social Development Dimensions

The degree of economic and social development increases consumers' perceptions of CSR. The level of economic development influences the extent of CSR awareness and the degree to which consumers demand CSR from firms. A comparative study between CSR in Malaysia and Singapore points to the level of economic development for a higher awareness level in Singapore [52]. In developing countries where the average income is low, consumers may under-estimate their role in the market. For instance, an A.C. Nielsen study in Indonesia found that CSR was recognized by only 29% of respondents [1].

However, it is also likely that consumers in developing countries attach more importance to certain dimensions of CSR. For example, a study about CSR conducted in Indonesia highlighted that a lack of social welfare system means that workers depend on their salaries as their sole source of income, leading them to accept substandard working environments and environmental degradation as "fate" [53]. In this situation, consumers may tend to emphasize the economic responsibilities of businesses to secure jobs and income. Thus, in developing countries, there is a tendency to rely on their governments to exert pressures on businesses to be socially responsible rather than by using consumption behavior. In this regard, legal responsibilities of businesses could also become an important dimension of CSR in developing countries since consumers may tend to relate CSR to a firm's philanthropic activities. In Asia, philanthropy is ingrained in religious ideology [54]. As countries pursue economic development, income inequalities increase. Rich people are expected to share their wealth with poor people to obtain "inner peace" [55]. However, with the emergence of a large middle class, the demands by consumers on firms beyond philanthropy could also be realized [56]. This takes place as a result of more access to education by the masses, as well as an increased realization of the power to penalize businesses through market actions. What is more, consumers' expectations of the role of business in society could also vary according to the level of institutional development in the country. When the rule of law is ambiguous, as is the case in many developing countries [57], consumers may expect businesses to be responsible and adhere to rules voluntarily. However, one could also argue that consumers realize that rampant corrupt practices are facts of life, and so are more forgiving if businesses are less than ethical. Therefore, we need to explore these arguments and questions through this study.

3. Research Method

This research was based on a survey of consumers in two Muslim countries, Pakistan and Sudan. We chose the two countries for the following reasons:

- Firstly, Pakistan and Sudan are typical Muslim countries, and Islam is their state religion. In this regard, Pakistan and Sudan are suitable sample countries for us to explore how religion (i.e., Islam) influences consumers' perceptions.
- Secondly, the economic development and social development of Pakistan and Sudan are significantly different from Western developed countries that have been studied in a large amount of research.
- Thirdly, the perception of CSR in an emerging economy, an attractive market in global trade, needs more explorative research.
- Finally, we chose the two countries because it allowed us to compare the two Muslim countries in different continents to explore preliminarily, whether the results are consistent for different Muslim countries.

Consistent with previous studies of consumers' perceived CSRs in developed countries and China, the sample in this research was also of employees of banks and insurance companies since it is argued that consumers in a similar workplace have a tendency to provide assurance of sample comparability even if these comparisons exist in different countries [1,12]. What is more, banks and insurance companies' employees provide a good subset of the middle-income population. To take advantage of a set of previous studies on consumers' perceived CSRs and ensure comparability between them, 200 questionnaires were given to employees in several financial institutions in Pakistan, and 150 questionnaires were given to employees in Sudan. Specifically, respondents in Pakistan were from one bank in Islamabad and one insurance company in Punjab. In Sudan, respondents were from one bank and one insurance company which were located in Khartoum. Several contacts working in these financial institutions were responsible for distributing questionnaires to their colleagues at all levels of the organization and in as many departments as possible. They also helped to collect and return questionnaires to the researchers. Data collection was carried out in September 2018 and April 2019 for Sudan and Pakistan respectively. Finally, we received 175 returned samples in Pakistan, and 105 returned samples in Sudan. The demographic profile of samples is shown in Table 1.

Table 1. Profile of samples.

		Pakistan N = 175	Sudan N = 105
Gender	Male	54.3%	78.1%
	Female	45.7%	21.9%
Age	Below 19	0.0%	0.0%
	19–25	77.2%	6.7%
	26–40	21.1%	58.1%
	41–60	1.7%	35.2%
	Above 60	0.0%	0.0%
Education	High school or below	7.4%	1.9%
	Bachelor	60%	50.5%
	Master or above	32.6%	47.6%
Income	Below \$5000	50.3%	52.4%
	\$5000–10,000	20.0%	35.2%
	\$10,000–20,000	10.3%	7.6%
	Above \$20,000	19.4%	4.8%

From the table, we can see that the majority of respondents were male, especially in Sudan (78.1%). In Pakistan, most respondents fell between the ages of 19 to 25 years old (77.2%), much younger than

the respondents in Sudan, where most respondents were between 26 to 40 years old (58.1%). But as a whole, there were no respondents below 19 years old or above 60 years old in either country. As for their degrees, 92.6 percent of respondents in Pakistan and 98.1 percent of Sudan's respondents had university qualifications of at least a Bachelor's degree, which shows that almost all the respondents were well educated, so they were well informed about issues related to CSR and had no difficulty filling in the questionnaire [58]. Finally, from the distribution of their income, it seems most respondents in both countries belonged to the lower and middle-income group, given that over half of respondents earned below 5000 dollars per year (50.3% in Pakistan and 52.4% in Sudan), and they were followed by those earning between 5000 and 10,000 dollars (20% in Pakistan and 35.2% in Sudan). According to previous, related research, demographic characteristics like age and gender had an insignificant effect on ethical issues, but in this research we need to consider the relative differences of the sample profile in the following data analysis [59].

In this study, we used a set of self-reported, closed-ended questionnaires, whose constructs were derived from the study of Maignan (2001), since it was based on CSR reporting in developed countries and would, therefore, allow for cross-country comparisons [12]. The constitution of the instrument was based on a studies conducted by Maignan-Aupperle et al. (1985) and Maignan and Ferrel (2000) [27,28]. The instrument helped the researcher to measure the general consumer support toward CSR, and the consumer CSR evaluation asked the participants to rate the statements on a 7-point Likert scale, where 1 represented strongly disagree and 7 represented strongly agree; respondents in Sudan answered questionnaires on a 5-point Likert scale. But eventually, we would transform the number on the 5-point Likert scale into the corresponding value on the 7-point Likert scale. The questionnaire also included a list of demographic questions. Because English is the common language in the two countries, the initial English-version questionnaire did not need to be translated into another language. We used SPSS 24.0 to do the ensuing data analysis, including analysis of covariance (ANCOVA), exploratory factor analysis (EFA), nested regression and least significant difference (LSD) post-hoc test.

4. Results and Analysis

4.1. Consumer Support for CSR

Consumer support (CS) of CSR was measured by a five-item instrument, as shown in the Appendix A. A Cronbach alpha test was also performed to determine the reliability of questionnaire instrument. A general rule is the indicators should have a Cronbach's alpha of 0.6 or more [60]. For CS, the resulting reliability coefficients were 0.624 for Pakistan and 0.737 for Sudan samples, respectively, which shows that the internal consistency of constructs for the five items in the questionnaire is reliable. For Pakistan and Sudan, the mean and standard deviations were 5.64 (1.12) and 5.91 (0.86), respectively. ANCOVA was used to test the mean differences of CS among the two countries with gender, age, education and income entered as covariates. Gender, age, education and income were all insignificant; the city factor was also insignificant, implying that the two different countries did not have a significant influence on the degree of CS, when including control over the effect of respondents' demographic characteristics. Besides, compared to the CS results of Western, developed countries (4.95, 5.19 and 4.40 for France, Germany and the US, respectively) [12], the scores for the two Muslim countries are much higher. If compared to the results of Chinese consumers (5.574) [1], the means of CS for two Muslim countries are still higher. However, we notice that the direct numerical comparison may have a potential problem because of the time gap between this and other studies. Therefore, this is just a preliminary exploration, and further research needs to refine it.

4.2. Consumers' Perceptions of CSR

Respondents' perceptions of CSR were based on their views of what they believe businesses must do. Sixteen items were employed—four each for every dimension of CSR. For example, each item states that "I believe that businesses must . . ." Although identical sets of factors were applied in the research

of consumers' perceptions of CSR in Western developed countries like Germany, France and the US [12], exploratory factor analyses on our samples revealed some strong cross-loadings (>0.55). By excluding the two sub-items (LEG2 and ETH3) with cross-loadings in the Pakistan sample, an identical set of factors as per Carrol's four dimensions emerged from our samples study. For better understanding, the varimax rotated component matrixes are reported in panel A of Table 2 of this study.

Table 2. Factor and correlation analysis.

Panel A: Factor Analysis									
	Pakistan				Sudan				
	ECO	PHI	LEG	ETH	PHI2	PHI	ECO	ETH	LEG
ECO3	0.809	0.266	0.177	0.106	PHI2	0.830	0.256	0.168	0.115
ECO1	0.801	0.039	−0.048	0.222	PHI1	0.798	0.229	0.259	−0.013
ECO4	0.774	0.188	0.206	−0.062	PHI3	0.769	0.181	0.235	0.189
ECO2	0.768	0.296	0.113	0.239	PHI4	0.725	0.081	0.209	0.230
PHI3	0.089	0.744	−0.041	0.219	ECO3	0.121	0.880	0.184	0.143
PHI1	0.328	0.717	0.163	−0.090	ECO2	0.219	0.820	0.074	0.169
PHI4	0.085	0.703	0.266	0.108	ECO1	0.093	0.747	0.232	0.198
PHI2	0.247	0.660	0.100	0.161	ECO4	0.338	0.702	0.035	0.284
LEG1	0.081	0.058	0.853	0.165	ETH2	0.227	0.115	0.877	0.173
LEG3	0.040	0.109	0.730	0.264	ETH3	0.167	0.161	0.849	0.259
LEG4	0.256	0.245	0.727	0.073	ETH4	0.285	0.250	0.743	0.062
ETH1	0.156	0.115	0.042	0.781	ETH1	0.419	0.035	0.635	0.391
ETH2	0.160	0.198	0.196	0.752	LEG2	0.108	0.351	0.127	0.851
ETH4	0.044	0.052	0.345	0.734	LEG3	−0.038	0.153	0.289	0.786
					LEG1	0.281	0.319	0.036	0.731
					LEG4	0.345	0.061	0.347	0.692
CVE	19.940	36.539	51.870	66.389	CVE	19.841	38.648	57.129	75.123
Alpha	0.849	0.738	0.737	0.760	Alpha	0.871	0.870	0.894	0.865

Panel B: Correlation Analysis									
ECO	0.788				PHI	0.781			
PHI	0.495 ***	0.707			ECO	0.485 ***	0.790		
LEG	0.332 ***	0.371 ***	0.772		ETH	0.578 ***	0.417 ***	0.782	
ETH	0.343 ***	0.337 ***	0.436 ***	0.756	LEG	0.446 ***	0.535 ***	0.542 ***	0.767
OVERALL	0.465 ***	0.399 ***	0.143	0.217 ***	OVERALL	0.377 ***	0.519 ***	0.477 ***	0.630 ***

Note: *** represent significance at the 99% levels.

To know the strong correlations among different items, Bartlett's test of sphericity test was run, and results are significant at the 0.001 level for the two samples, which implies the presence of non-zero correlations among the 16 items. Kaiser–Meyer–Olkin (KMO) values of the two samples are both above the cut-off point of 0.5. These results showed that the basic requirements for factor analysis were satisfied [61]. Across the two samples, the item statements were consistently regrouped into four factors: ECO, LEG, ETH and PHI, measuring the degree to which respondents believed that businesses must perform their functions in economical, legal, ethical and philanthropic ways, respectively. Cronbach's alpha test was performed, and reliability scores of all scales of four factors for both samples are above the usual cut-off level of 0.6 (see panel A of Table 2). The resulting factors appear to be positively interrelated (see panel B of Table 2 for the correlation coefficients among factors). Therefore, in this study, the four-factor model of Carrol could be used for two Muslim countries. The results indicate the answer to the second question in the aims of this study.

The correlation statistics reported in Table 2 (panel B) also highlight the relationships among the four types of CSR and the overall responsibility item included in the survey: "I believe that businesses must make efforts to behave in a socially responsible manner." For the Sudanese sample, four dimensions were found to significantly correlate with the overall responsibility item. This implies that Sudanese consumers consider all four types of responsibilities to be part of social responsibility.

Meanwhile, in the Pakistani sample, only legal responsibilities are not significantly related to the overall responsibility item.

What is more, regression models were used to confirm our findings, on top of the descriptive statistics above. However, a multiple regression model that included all four dimensions of CSR as predictors of the overall responsibility item was not possible due to serious multicollinearity problems, so we chose the nested modeling strategy instead. In that method, we need to pay attention to the change in adjusted R^2 from a nested model only including demographic variables, to a full model, including a selected CSR dimension. The change in adjusted R^2 confirms whether the selected responsibility adds significant predictive power to the nested model. If the change in adjusted R^2 is significant, the selected dimension is shown to have a significant influence on overall responsibility item; that is, this dimension is an important part of social responsibility for local consumers.

For better understanding, assume that there are two regression models. Model A regresses the overall responsibility item on gender, age, education and income. Model B regresses the overall responsibility item on gender, age, education and income, and a selected CSR dimension, such as ECO (economical). Thus, Model B is the full model while Model A is nested in Model B. The goal is to examine the change in the R^2 from Model A to Model B. In this situation, the change in adjusted R^2 shows how much explanatory power the selected CSR dimension adds to the nested model. Results for the nested regression models are shown in Table 3 of this study. Just like the previous results of correlation analysis, except for the legal responsibilities of the Pakistan sample, other dimensions in both countries are all highly significant, which indicates that these significant dimensions of CSR have more important influences on the degree of overall support for CSR. For the Pakistani sample, legal responsibilities are only significant at the 90% level ($p = 0.093$), which is often regarded as a marginally significant relationship, that is, very close to insignificant statistically, while other three responsibilities are significant at 99% level. For the Sudan sample, all four dimensions are significant at the 99% level. But the above results are not enough to answer the third question in our aims: what is the relative importance among these four dimensions? For example, the four dimensions are all significantly important, but we did not know which one is more important and has significant differences from the others.

Table 3. Nested regression model results.

		Constant	V	Gender	Age	Education	Income	Fit
Pakistan								
V=ECO	Beta	2.231 **	0.536 ***	0.053	0.212	0.239	−0.140	0.232 ^a
	<i>p</i> -value	0.014	0.000	0.814	0.394	0.233	0.147	0.210 ^b ***
V=PHI	Beta	2.332**	0.511 ***	0.042	0.208	0.136	−0.101	0.170 ^a
	<i>p</i> -value	0.017	0.000	0.841	0.366	0.463	0.260	0.146 ^b ***
V=LEG	Beta	4.632 ***	0.140 *	0.033	0.145	0.178	−0.143	0.039 ^a
	<i>p</i> -value	0.000	0.093	0.883	0.564	0.378	0.136	0.011 ^b *
V=ETH	Beta	4.400 ***	0.208 ***	−0.025	0.123	0.202	−0.139	0.066 ^a
	<i>p</i> -value	0.000	0.005	0.912	0.617	0.305	0.143	0.040 ^b ***
Sudan								
V=PHI	Beta	3.460 ***	0.403 ***	−0.121	−0.277 *	0.094	0.129	0.193 ^a
	<i>p</i> -value	0.000	0.000	0.505	0.057	0.457	0.179	0.124 ^b ***
V=ECO	Beta	2.127 ***	0.700 ***	0.031	−0.358 ***	0.050	0.168*	0.328 ^a
	<i>p</i> -value	0.002	0.000	0.855	0.008	0.668	0.054	0.267 ^b ***
V=ETH	Beta	2.691 ***	0.560 ***	−0.288 *	−0.164	0.111	0.115	0.282 ^a
	<i>p</i> -value	0.000	0.000	0.092	0.230	0.353	0.205	0.218 ^b ***
V=LEG	Beta	1.005	0.869 ***	−0.033	−0.285 **	0.167	0.123	0.448 ^a
	<i>p</i> -value	0.131	0.000	0.825	0.018	0.115	0.120	0.392 ^b ***

Notes: Dependent variable = overall responsibility item. *, ** and *** refer to significance at the 90%, 95% and 99% levels. ^a R^2 . ^b Changes in adjusted R^2 from models with only demographic variables to models with a CSR dimension (V) and demographic variables.

Therefore, we adopted ANCOVA again to test the differences among these four dimensions with demographic characteristics (gender, age, education and income) as covariates using each sample and the combined sample (both samples together). Subsequent LSD post-hoc tests were then conducted again to compare the four dimensions for each country and the combined sample. The results derived from the three types of samples are shown in Table 4. From the results of ANCOVA, the differences among these four dimensions are strongly significant, which implies that local consumers expect companies to perform a specific type of responsibility relatively more than others.

Table 4. Differences between four dimensions.

	Pakistan	Sudan	Combined Sample
Univariate F-test	16.203 (0.000)	2.649 (0.049)	13.504 (0.000)
Post-hoc LSD Test	LEG < PHI; LEG < ECO; ETH < PHI; ETH < ECO	ETH < LEG; PHI < LEG	ETH < PHI; ETH < ECO; ETH < LEG; LEG < ECO
Means order:	ETH < LEG < PHI < ECO	PHI < ETH < ECO < LEG	ETH < LEG < PHI < ECO

In addition, the results of LSD post-hoc tests indicate different orders for the two countries. For the Pakistani sample, legal responsibilities seem to be relatively less important, while this dimension is the most important one for Sudanese consumers. Similar to the situation of legal responsibilities, philanthropic responsibilities are also less important for Sudanese consumers, whereas for Pakistani consumers, the dimension is a more important one than legal responsibilities and ethical responsibilities. For the combined sample, the results indicate that the economic responsibilities rank most important, while ethical responsibilities rank least important. It is noticeable that philanthropic responsibilities at the peak of Carroll's pyramid are relatively important compared to legal responsibilities and ethical responsibilities. Thus, we got the answer to the third question in our aims, regarding the relative importance among the four dimensions between Muslim countries and Western, developed countries. The answer to the three research questions will be discussed in detail in the next part.

5. Discussion

5.1. Consumer Support (CS) for CSR

The first research question was about CS in Muslim countries; that is, to what extent do Muslim consumers support CSR? In addition, we preliminarily explored the difference between Western countries and Muslim countries in CS-based on results in previous relevant studies.

The response from Muslim consumers about CS shows that CSR is an important issue when they make consumption decisions. The mean of CS is 5.64 (1.12) and 5.91 (0.86) out of seven for Pakistan and Sudan, respectively, which is close to six, between the representation of comparatively agree and strongly agree. Then, by ANCOVA tests, it was found that two different Muslim countries had no significant difference in their CS, so we can regard the whole of the two samples as the representation of Muslim consumers. As we mentioned before, if we directly compare the mean of CS in Muslim countries and the results of previous studies on Western developed countries (4.95, 5.19 and 4.40 for France, Germany and the US, respectively), it seems that Muslim consumers give more support to firms with good CSR behaviors than consumers of Western developed countries. However, this conclusion cannot be easily drawn just by a numerical comparison between different studies with a long interval between them, so it is just a preliminary exploration of the difference in CS between Muslim countries and Western, developed countries. As for the reasons for these results, cultural factors and economic factors have to be considered.

For Muslim consumers, they tend to have a stronger belief that firms are supposed to have the responsibility to be friendly to the community, be generous to the poor and take an action to protect the environment and so on, because features of social responsibility and justice are deeply rooted in the Qur'an and Hadith. As an important element within the Islamic concept of justice, zakat means caring

for all members of society, and, as such, has clear implications for business practice [62]. In Islam, all Muslims who have extra wealth are obliged to pay zakat, as it is one of the five pillars of Islam. It is similar to a precept relating to income redistribution that “wealth should be shared with those less fortunate” [62]. The enduring presence of zakat as an important Islamic concept can facilitate the related practice of CSR in the region [63]. Therefore, in this situation, consumers would pay more attention to the CSR behaviors of firms and improve the bottom line for firms’ behaviors. Once there are firms engaged in immoral behaviors, Muslim consumers would be more sensitive to these issues and reject buying the firms’ products more intensely. The Muslim relationship with God is one of love and obedience, complete trust and thoughtfulness, peace and appreciation, steadfastness and active service [64]. Islam brings Muslims a deep-rooted faith about “love” and “giving.” In this way, religion seems to be a reasonable factor for the high support from Muslim consumers to CSR. From the economic perspective, despite the fact that Muslim countries are all developing countries, the rapid economic growth in emerging economies, which cannot be ignored, has resulted in a boost for various sellers in the market and a larger middle-class population with increasing purchasing power at the same time. Oversupply may lead to a more socially responsible consumption, as consumers can make choices from substantial competitive sellers. Therefore, Muslim consumers give high support to CSR even if the understanding of CSR is generally greater in developed countries.

5.2. Consumer Evaluation of CSR

The last two research questions are related to four dimensions of CSR, which originate from Carroll’s CSR pyramid. One question is whether the four dimensions of CSR found in Western countries, i.e., economic, legal, ethical and philanthropic responsibilities can be applied to Muslim consumers. The other one is that how and why does the importance of these dimensions in Muslim countries differ from the ranking in Carroll’s pyramid?

Our result of factor analysis confirms that Muslim consumers can differentiate among the economic, legal, ethical and philanthropic responsibilities of businesses, confirming the use of Carroll’s CSR pyramid in Muslim countries. But the four dimensions have different contributions to the overall responsibility; that is, the importance of them is not the same. In the Pakistani sample, legal responsibilities seem to be not so important compared to other three dimensions from the result of nested regression. Meanwhile, in the Sudanese sample, all four dimensions are significantly important. Besides, the results of the LSD post-hoc test show that the relative importance of legal responsibilities and philanthropic responsibilities are contrasted in the two Muslim countries, which implies that the nature of differentiation among these responsibilities seems more varied than in Western consumers. That is the first main difference. Besides that one, the LSD post-hoc test of the whole sample (both samples together) shows that the philanthropic dimension is an important one that should be the least important one in Carroll’s pyramid, which is consistent with the previous finding in the African context, that a philanthropic CSR orientation is highly significant in developing nations and is perceived in a positive light [65]. A re-ordering of priorities has been proposed by scholars: although economic obligations and the requirement to be profitable remain standing in first place, philanthropic obligations follow in second place, and last are legal and ethical obligations [65]—the same as the ranking of importance in our study. Overall, there are two main differences between the relative importance of four dimensions in Muslim countries and Western countries. Similarly, the reasons underlying the phenomenon were explored from cultural aspects and economic aspects.

The first difference is that the variance of the relative importance of the four dimensions is higher than in Western, developed countries studied by previous research. Although both countries in our study are deeply influenced by Islamic thoughts, they belong to different contents, Asia and Africa. What is more, Sudan is a country with a more backward economic development and turbulent political environment than Pakistan. It has been declared by the United Nations that Sudan is one of the world’s least developed countries [66]. The economic situation in Pakistan is different. Booming economic development and a stable domestic environment make consumers have inconsistent perceptions of

CSR with Sudan consumers. Therefore, firstly, belonging to Asia or Africa is a possible factor that influences the variance of relative importance among the four dimensions. Secondly, even if all the Muslim countries are developing economies, the speed of development and the current economic levels are various. However, compared to developing economies, the variance of economic conditions in different Western, developed countries seem to be flatter. After all, after economic development reaches a certain height, that is, the level of developed countries, the differences in the economic conditions in these countries is not so significant relative to developing countries. Therefore, it is hard to sum up a common order for the importance of four dimensions in Muslim countries, although they share the same religion. On the whole, the higher variance of economic conditions and the political environment are possible reasons for the higher variance of relative importance of the four dimensions.

Then, the second main difference is that the philanthropic dimension, which is at the top of Carroll's pyramid, is a relatively important dimension in Muslim samples. Zakat may influence how Muslim consumers understand the concept of CSR, and they are most likely to associate CSR with types of activities such as the corporate giving that Carroll defines as philanthropic responsibilities [19]. It is taken for granted that a proportion of the wealth is distributed to the poor and needy, which is regarded as sanctification for the remainder of the property [50,62,67]. Sadaqa is another piece of terminology used in Islam and can be given to the poor by companies and individuals in terms of money or charity [30]. In conclusion, philanthropic activities, like zakat and sadaqah, can help firms to get a blessing from Allah, and the good deeds are the key to achieving success in these countries. Therefore, in Muslim countries, the philanthropic dimension attracts more attention from consumers and has more importance than in Western developed countries.

6. Contributions and Limitations

Overall, our research, which is a response to the call in previous literature to further explore the perceived CSR of consumers in different cultures and developing countries, makes four significant contributions [11]. First, consumers' perceptions of Carroll's pyramid model have not been studied in Muslim countries before, and this research checked whether Carroll's CSR model could be applied in Muslim countries to fill up the research gap. Second, from a practical perspective, understanding consumers' perceptions could assist companies in determining whether consumers recognize the importance of CSR so that companies can make correct strategic plans and take appropriate actions to ensure their long-term sustainability by meeting customers' expectations and demands. It is shown that there is high support from Muslim consumers for good CSR behaviors, and thus, the purchasing these firms' products. In other words, Muslim consumers are willing to reward socially responsible behavior. As a dominant driver of CSR, consumer perception plays a significant role in the process of firms choosing appropriate CSR behaviors, which can not only reduce the cost of precision marketing but bring firms good reputations. What is more, from the results of consumers' perceptions of relative importance for the four dimensions of CSR, Muslim firms are supposed to pay more attention to philanthropic responsibilities, whose relative importance is so high that it cannot be underestimated. In this regard, philanthropic responsibilities should not be considered purely as costs, since there is a willingness for Muslim consumers to pay for good CSR behaviors. Third, this research is also important for Western businesses, as they pour large amounts of investments into Muslim countries to take advantage of the burgeoning consumer market. For example, consumers' perceptions of how much social responsibility companies should take is so varied that one single common CSR strategy across different Muslim countries is impractical. Multinationals need to adapt their strategies to suit the needs in each location. Still, they need to spend more energy and money on Philanthropic responsibilities. Finally, this research relates Islam to CSR and extends the literature about Muslim consumers' perceptions of CSR, which shows that religion is a special factor in changing consumers' perceptions of CSR. Therefore, if the target consumers are the Muslim group, firms need to make sure that religious factors are taken into consideration in their businesses' operations. Future research can further explore the perception of CSR in another cultural context to find more factors.

Due to previous studies, employees in financial institutions were also chosen as the sample to ensure the comparability between the results of this study and previous studies; we note though that the respondents cannot represent the perception of everyone in Muslim countries. This research suffers from a small sample sizes and a limited range of industries. Thus, the results above have to be discussed within a limited perspective. We call for surveys of larger and more representative samples, which are expected to include other Muslim countries or various industries. Secondly, questionnaires were sent out to two countries' consumers at different times, which led to applications of a 5-point scale and a 7-point scale for Sudan and Pakistan respectively, so scores of the 5-point scale had to be transformed into corresponding scores in the 7-point scale when we made the comparison between different countries. A bias still would have existed if we had adopted the same scales in the two samples. Thirdly, this study is likely to suffer from social desirability bias, which means the respondent may report inaccurately on CSR issues to present themselves in the best possible light. Lastly, the comparison of CS between different countries in preliminary exploration can be problematic since there is a long time period between this survey and previous surveys, as well as some differences in the composition of the sample. Therefore, we hope future research can do a systematic survey, which includes samples of Muslim countries and Western countries with similar compositions, at the same time.

Author Contributions: S.C. contributed to study design. T.H. contributed to data collection, and Z.C. contributed to data analysis. Z.C. and T.H. contributed to drafting the manuscript. All authors read, revised and approved the final manuscript.

Funding: This research was funded by the Humanities and Social Science Foundation of the Ministry of Education of China (grant number 13YJA630008).

Conflicts of Interest: The authors declare no conflict of interest.

Appendix A

Appendix A.1 Overall Social Responsibility Item

I believe that businesses must make efforts to behave in a socially responsible manner.

Appendix A.2 Consumer Support of CSR

I would pay more to buy products from a socially responsible company.

I consider the ethical reputation of businesses when I shop.

I avoid buying products from companies that have engaged in immoral actions.

I would pay more to buy products from companies that show care for the well-being of our society.

If the price and quality of two products are the same, I would buy from a firm that has a socially responsible reputation.

Appendix A.3 Consumers' Perception of CSR

I believe that businesses must:

Maximize profits.

Control their production costs strictly.

Plan for their long term success.

Always improve economic performance.

Ensure that their employees act within the standards defined by the law.

Refrain from putting aside their contractual obligations.

Refrain from bending the law even this helps improve performance.

Always submit to the principles defined by the regulatory system.

Permit ethical concerns to negatively affect economic performance.

Ensure that the respect of ethical principles has priority over economic performance.

Be committed to well-defined ethical principles.

Avoid compromising ethical standards in order to achieve corporate goals.
 Help solve social problems.
 Participate in the management of public affairs.
 Allocate some of their resource to philanthropic activities.
 Play a role in our society that goes beyond the mere generation of profits.

References

1. Ramasamy, B.; Yeung, M. Chinese consumers' perception of corporate social responsibility (CSR). *J. Bus. Ethics* **2009**, *88*, 119–132. [[CrossRef](#)]
2. McWilliams, A.; Siegel, D.S.; Wright, P.M. Corporate social responsibility: Strategic implications. *J. Manag. Stud.* **2006**, *43*, 1–18. [[CrossRef](#)]
3. Moreno, D.C.R. Emprendimiento sostenible, significado y dimensiones. *Katharsis* **2016**, *21*, 449–479. [[CrossRef](#)]
4. Aguinis, H.; Glavas, A. What we know and don't know about corporate social responsibility: A review and research agenda. *J. Manag.* **2012**, *38*, 932–968. [[CrossRef](#)]
5. Marin, L.; Ruiz, S. "I need you too!" Corporate identity attractiveness for consumers and the role of social responsibility. *J. Bus. Ethics* **2007**, *71*, 245–260. [[CrossRef](#)]
6. Mohr, L.A.; Webb, D.J. The effects of corporate social responsibility and price on consumer responses. *J. Consum. Aff.* **2005**, *39*, 121–147. [[CrossRef](#)]
7. Sen, S.; Bhattacharya, C.B. Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. *J. Mark. Res.* **2001**, *38*, 225–243. [[CrossRef](#)]
8. Bonini, S.M.; McKillop, K.; Mendonca, L.T. The trust gap between consumers and corporations. *McKinsey Q.* **2007**, *2*, 7–10.
9. Sotorri o, L.L.; S anchez, J.L.F. Corporate social responsibility of the most highly reputed European and North American firms. *J. Bus. Ethics* **2008**, *82*, 379–390. [[CrossRef](#)]
10.  berseder, M.; Schlegelmilch, B.B.; Murphy, P.E. CSR practices and consumer perceptions. *J. Bus. Res.* **2013**, *66*, 1839–1851. [[CrossRef](#)]
11. Nadeem, A.; Kakakhel, S.J. An investigation into corporate social responsibility (CSR) of public sector universities in KPK. *Abasyn J. Soc. Sci.* **2012**, *5*, 14–27.
12. Maignan, I. Consumers' perceptions of corporate social responsibilities: A cross-cultural comparison. *J. Bus. Ethics* **2001**, *30*, 57–72. [[CrossRef](#)]
13. Carroll, A.B. A three-dimensional conceptual model of corporate performance. *Acad. Manag. Rev.* **1979**, *4*, 497–505. [[CrossRef](#)]
14. Wood, D.J. Measuring corporate social performance: A review. *Int. J. Manag. Rev.* **2010**, *12*, 50–84. [[CrossRef](#)]
15. Waddock, S. Parallel universes: Companies, academics, and the progress of corporate citizenship. *Bus. Soc. Rev.* **2004**, *109*, 5–42. [[CrossRef](#)]
16. Barnett, M.L. Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Acad. Manag. Rev.* **2007**, *32*, 794–816. [[CrossRef](#)]
17. Bowen, H.R. *Social Responsibilities of the Businessman*; Harper & Row: Manhattan, NY, USA, 1953.
18. Davis, K. The case for and against business assumption of social responsibilities. *Acad. Manag. J.* **1973**, *16*, 312–322.
19. Carroll, A.B. The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Bus. Horiz.* **1991**, *34*, 39–48. [[CrossRef](#)]
20. Crane, A.; Matten, D. *Business Ethics: A European Perspective: Managing Corporate Citizenship and Sustainability in the Age of Globalization*; Oxford University Press: Oxford, UK, 2004.
21. Carroll, A.B. The four faces of corporate citizenship. *Bus. Soc. Rev.* **1998**, *100*, 1–7. [[CrossRef](#)]
22. Carroll, A.B. Managing ethically with global stakeholders: A present and future challenge. *Acad. Manag. Perspect.* **2004**, *18*, 114–120. [[CrossRef](#)]
23. Jamali, D. A stakeholder approach to corporate social responsibility: A fresh perspective into theory and practice. *J. Bus. Ethics* **2008**, *82*, 213–231. [[CrossRef](#)]
24. Abdul, Z.; Ibrahim, S. Executive and management attitudes towards corporate social responsibility in Malaysia. *Corp. Gov. Int. J. Bus. Soc.* **2002**, *2*, 10–16. [[CrossRef](#)]

25. Carroll, A.B. Corporate social responsibility: Evolution of a definitional construct. *Bus. Soc.* **1999**, *38*, 268–295. [[CrossRef](#)]
26. Dusuki, A.W.; Yusof, T.F.M.T. The pyramid of corporate social responsibility model: Empirical evidence from Malaysian stakeholder perspective. *Manag. Account. Rev.* **2008**, *7*, 29–54.
27. Aupperle, K.E.; Carroll, A.B.; Hatfield, J.D. An empirical examination of the relationship between corporate social responsibility and profitability. *Acad. Manag. J.* **1985**, *28*, 446–463.
28. Maignan, I.; Ferrell, O.C. Measuring corporate citizenship in two countries: The case of the United States and France. *J. Bus. Ethics* **2000**, *23*, 283–297. [[CrossRef](#)]
29. Pinkston, T.S.; Carroll, A.B. Corporate citizenship perspectives and foreign direct investment in the US. *J. Bus. Ethics* **1994**, *13*, 157–169. [[CrossRef](#)]
30. Atan, R.; Halim, N.A.A. The perception of Muslim consumers towards corporate social responsibility. *Perception* **2012**, *4*, 65–80.
31. Auger, P.; Burke, P.; Devinney, T.M.; Louviere, J.J. What will consumers pay for social product features? *J. Bus. Ethics* **2003**, *42*, 281–304. [[CrossRef](#)]
32. Freeman, R.E. *Strategic Management: A Stakeholder Approach*; Cambridge University Press: Cambridge, UK, 2010.
33. Clarkson, M.E. A stakeholder framework for analyzing and evaluating corporate social performance. *Acad. Manag. Rev.* **1995**, *20*, 92–117. [[CrossRef](#)]
34. Francois-Lecompte, A.; Roberts, J.A. Developing a measure of socially responsible consumption in France. *Mark. Manag. J.* **2006**, *16*, 50–66.
35. Katz, J.P.; Swanson, D.L.; Nelson, L.K. Culture-based expectations of corporate citizenship: A propositional framework and comparison of four cultures. *Int. J. Organ. Anal.* **2001**, *9*, 149–171. [[CrossRef](#)]
36. Rokeach, M. Part II. Religious values and social compassion. *Rev. Relig. Res.* **1969**, *11*, 24–39. [[CrossRef](#)]
37. Goby, V.P.; Nickerson, C. Conceptualization of CSR among Muslim consumers in Dubai: Evolving from philanthropy to ethical and economic orientations. *J. Bus. Ethics* **2016**, *136*, 167–179. [[CrossRef](#)]
38. Jamali, D.; Sdiani, Y. Does religiosity determine affinities to CSR? *J. Manag. Spiritual. Relig.* **2013**, *10*, 309–323. [[CrossRef](#)]
39. Ramasamy, B.; Yeung, M.C.; Au, A.K. Consumer support for corporate social responsibility (CSR): The role of religion and values. *J. Bus. Ethics* **2010**, *91*, 61–72. [[CrossRef](#)]
40. Angelidis, J.; Ibrahim, N. An exploratory study of the impact of degree of religiousness upon an individual's corporate social responsiveness orientation. *J. Bus. Ethics* **2004**, *51*, 119–128. [[CrossRef](#)]
41. Arslan, M. The work ethic values of protestant British, Catholic Irish and Muslim Turkish managers. *J. Bus. Ethics* **2001**, *31*, 321–339. [[CrossRef](#)]
42. Zulkifli, N.; Amran, A. Realising corporate social responsibility in Malaysia: A view from the accounting profession. *J. Corp. Citizsh.* **2006**, 101–114. [[CrossRef](#)]
43. Brammer, S.; Williams, G.; Zinkin, J. Religion and attitudes to corporate social responsibility in a large cross-country sample. *J. Bus. Ethics* **2007**, *71*, 229–243. [[CrossRef](#)]
44. Graafland, J.; Mazereeuw, C.; Yahia, A. Islam and socially responsible business conduct: An empirical study of Dutch entrepreneurs. *Bus. Ethics Eur. Rev.* **2006**, *15*, 390–406. [[CrossRef](#)]
45. Handy, C. Teach your children well. *Director* **1990**, *43*, 25.
46. Dusuki, A.W. What does Islam say about corporate social responsibility. *Rev. Islam. Econ.* **2008**, *12*, 5–28.
47. Dusuki, A.W.; Abdullah, N.I. Maqasid al-Shariah, Maslahah, and corporate social responsibility. *Am. J. Islam. Soc. Sci.* **2007**, *24*, 25.
48. Williams, G.; Zinkin, J. Islam and CSR: A study of the compatibility between the tenets of Islam and the UN Global Compact. *J. Bus. Ethics* **2010**, *91*, 519–533. [[CrossRef](#)]
49. Basah, M.Y.A.; Yusuf, M.M. Islamic bank and corporate social responsibility (CSR). *Eur. J. Bus. Manag.* **2013**, *5*, 194–209.
50. Muwazir, M.R.; Muhamad, R.; Noordin, K. Corporate social responsibility disclosure: A tawhidic approach. *Jurnal Syariah* **2006**, *14*, 125–142.
51. Mullin Marta, J.K.; Singhapakdi, A.; Attia, A.; Vitell, S.J. Some important factors underlying ethical decisions of Middle-Eastern marketers. *Int. Mark. Rev.* **2004**, *21*, 53–67. [[CrossRef](#)]
52. Ramasamy, B.; Ting, H.W. A comparative analysis of corporate social responsibility awareness: Malaysian and Singaporean firms. *J. Corp. Citizsh.* **2004**, 109–123. [[CrossRef](#)]

53. Kemp, M. *Corporate Social Responsibility in Indonesia: Quixotic Dream or Confident Expectation?* United Nations Research Institute for Social Development: Geneva, Switzerland, 2001.
54. Sood, A.; Arora, B. *The Political Economy of Corporate Responsibility in India*; UNRISD: Geneva, Switzerland, 2006.
55. Sharma, A.K.; Talwar, B. Corporate social responsibility: Modern vis-à-vis Vedic approach. *Meas. Bus. Excell.* **2005**, *9*, 35–45. [[CrossRef](#)]
56. British Council. *Corporate Social Responsibility Survey—2002*; United Nations Development Programme (UNDP); Confederation of Indian Industry (CII); Pricewaterhouse Coopers: New Delhi, Indian, 2002.
57. Saeed, K.A. Transparency International's corruption perception index 2011. *PIPEA J.* **2012**, *6*, 8–10.
58. Wong, D.H.; Loh, C.; Yap, K.B.; Bak, R. To Trust or Not to Trust: The Consumer's Dilemma with E-banking. *J. Internet Bus.* **2009**, *6*, 1–27.
59. Lam, K.; Shi, G. Factors affecting ethical attitudes in mainland China and Hong Kong. *J. Bus. Ethics* **2008**, *77*, 463–479. [[CrossRef](#)]
60. Nunnally, J.C. *Psychometric Theory 3E*; Tata McGraw-Hill Education: New York, NY, USA, 1994.
61. Var, I. Multivariate data analysis. *Vectors* **1998**, *8*, 125–136.
62. Rice, G. Islamic ethics and the implications for business. *J. Bus. Ethics* **1999**, *18*, 345–358. [[CrossRef](#)]
63. Kassis, S.; Majaj, Y. CSR and philanthropy: Different forms of effective social investment. In *CSR in the Middle East*; Palgrave Macmillan: London, UK, 2012; pp. 11–24.
64. Abdalati, H. *Islam in Focus*; American Trust Publications: Plainfield, IN, USA, 1993.
65. Visser, W. Revisiting Carroll's CSR pyramid: An African perspective. In *Corporate Citizenship in Developing Countries: New Partnership Perspective*; Pedersen, H., Huniche, H., Eds.; Copenhagen Business School Press: Copenhagen, Denmark, 2006; pp. 29–56.
66. Solarz, M.W.; Wojtaszczyk, M. Are the LDCs really the world's least developed countries? *Third World Q.* **2017**, *38*, 805–821. [[CrossRef](#)]
67. Metwally, M.M. Economic consequences of applying Islamic principles in Muslim societies. *Int. J. Soc. Econ.* **1997**, *24*, 941–957. [[CrossRef](#)]



© 2019 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0/>).