

Business Ethics and Corporate Social Responsibility from an Islamic Perspective in Halal Enterprises

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Abstract

This study examines the relationship between Islamic business ethics, corporate social responsibility (CSR), and business performance within the Halal industry in Southeast Asia. By adopting both quantitative and qualitative approaches, it investigates how adherence to Islamic ethical principles in CSR practices influences organizational outcomes. Data were collected from 200 Halal-certified companies in Malaysia and Indonesia, covering sectors such as food, finance, and cosmetics. Hypotheses derived from the literature were tested using Structural Equation Modeling (SEM), while qualitative insights helped explain how Islamic ethics shape business conduct. The findings indicate that Islamic business ethics positively impact CSR engagement, with CSR acting as a mediator between ethical practices and business performance. Firms that integrate Islamic values into their CSR strategies not only enhance competitiveness and credibility with stakeholders but also achieve improved financial performance. The research highlights the significance of aligning business practices with religious and ethical principles, particularly in the Halal industry, where consumer trust and Sharia compliance are crucial. This study contributes to existing scholarship by providing empirical evidence that Islamic ethics serve as the foundation for responsible business practices and sustainable economic growth.

Keywords

Halal Industry
Business Performance
Southeast Asia

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Introduction

Over the period of several years, the interest of the global community in Halal goods and services has been rapidly growing, especially in South-East Asia where a large part of the population follows Islam. The Halal market umbrella extends a vast coverage of industries such as food and beverages, cosmetics, pharmaceutical and financial services warranting massive business prospects for companies aligned with Islamic laws and regulations. However, to succeed in this market, one has to be familiar with the Islamic business ethos, particularly the issue of CSR in the context of Halal. The objectives of this study will be to establish the link between Islamic business ethics and CSR in Halal businesses in south east Asia with the view of finding out the effect of implementation of these principles as to business performance and stakeholders.

Islam is an important religion, which proclaims business ethical values, among which it is possible to identify loyalty, integrity, equity, and responsibility (Jazil & Firdaus, 2024). The reasons for these ethical frameworks for conducting business is to ensure that business are run with due regard to Islamic principles. In our previous research, we have pointed out the importance of 'Islamic' in business practices arguing that companies that follow Islamic ethical standards are more equipped to invest in consumers trust and improve their reputational capital (Arif & Ayaz, 2024). In addition, Islamic ethic in business promotes social responsibility thus making the society to benefit from the organizations.

Corporation Social Responsibility has emerged in business arenas where firms have started realizing their responsibility to engage in business with healthy sustainability. CSR can be defined to mean the way in which business organizations take a stand to ensure that they achieve the right balance by fulfilling the expectations of customers, employees, communities and the environment, among other stakeholders in their operations (Oiku et al., 2022). According to the Halal business, CSR has been defined as not only compliance with

Islamic law but also a commitment to ethical standards that affects the community and environment. CSR has to be part of the Islamic business strategy to engender consumer trust especially in the globe where ethical standards differ.

The cultural and economic environment in Southeast Asia is ethnic diverse and the Islamic economy is continually expanding; therefore, the issue of the correlation between the Islamic business ethics and CSR is rather significant. The region now has many halal certification bodies and authorities that are governing the establishment of halal compliant systems (Luthfiah, 2024). This has given rise to the businesses' concerns to venture into CSR practices that are more responsive to Islamic standards. For instance, it has been identified that Halal certification enhances the level of consumer trust and their buying behavior in the food products imported from the selected countries. This means that those business entrepreneurs who adopt ethical standard and Corporate Social Responsibility will have the competitive edge in this saturated market according to Suntana & Tresnawaty (2021).

While a rapidly increasing attention has been paid to Islamic business ethics and CSR, they are still under-researched, especially in the context of Southeast Asia's Halal businesses. Prior works have separately analyzed the components of Islamic ethics and CSR, yet few have integrated these variables and investigated them on business performance concerning Halal industries (Musthofa et al., 2023). This study aims to address this gap by investigating the following research questions: In what way has the Islamic business ethics impacted on the CSR practices in Halal businesses? To what extent does CSR have an impact on the performance of Halal business in Southeast Asia?

The importance of this work is in its ability to advance scholar's knowledge of ethical business within the Halal context and its relevance to the sustainable development of the region in Southeast Asia. Therefore, companies that properly implement Islamic ethic and CSR as the Halal markets grow may not only gain competitive edge but also serve society needs of poverty reduction, environmental conservation, and social justice (Jaiyeoba et al., 2023). Further, finding of this research possibly would help the policymakers and industry player to create frameworks for ethical conducts and sustainable growth of the Halal business.

Methods

Research Design

This study adopted a quantitative research design to assess the relationship between Islamic business ethics, Corporate Social Responsibility (CSR), and business performance among Halal-based firms in Southeast Asia. The choice of a quantitative approach was based on the need to measure relationships objectively and to identify statistical associations between the variables under investigation. Specifically, a cross-sectional survey design was employed, as it enabled the collection of data at a single point in time and provided the opportunity to describe associations between the variables simultaneously. Through this approach, the research aimed to determine the extent to which Islamic business ethics influenced CSR practices and, subsequently, how CSR affected the overall performance of businesses.

Research Population and Sampling

The population of this study comprised Halal-certified enterprises in Southeast Asian countries with significant Muslim markets and cultural foundations, particularly Malaysia, Indonesia, Brunei, and Thailand. Within this population, the study specifically focused on business managers and CSR officers working in 28 Halal-certified companies located in Mindanao, an area considered strategic for Muslim entrepreneurship in the region. To ensure that the sample represented the diversity of firms, stratified random sampling was employed. The stratification process divided the firms into categories based on size small, medium, and large and by type of activity, including food and beverage, pharmaceuticals, and cosmetics. The required sample

size was calculated using formula, which indicated that a sample of 300 respondents would be sufficient to achieve a 95 percent confidence level with a 5 percent margin of error. To compensate for potential non-responses, a total of 350 questionnaires were distributed among the selected enterprises.

Research Instrument

The primary tool for data collection in this study was a structured questionnaire, carefully designed to gather information on Islamic business ethics, CSR practices, and business performance. The questionnaire consisted of three main sections. The first section collected demographic information such as company size, type of industry, and the position of the respondent. The second section focused on Islamic business ethics and employed a five-point Likert scale to measure the extent to which businesses incorporated ethical principles such as truthfulness, transparency, fairness, and accountability. These items were adapted from, with slight modifications to align with the Halal business context. The third section examined CSR practices by quantifying activities in social, environmental, and economic dimensions. The items were adapted from but contextualized for Halal enterprises following the framework. Finally, the business performance component was integrated into the instrument to evaluate financial outcomes, customer satisfaction, and customer loyalty as influenced by CSR activities. To ensure clarity and relevance, the questionnaire was pre-tested with 20 Halal business managers. Their feedback informed minor revisions to enhance readability and precision.

Data Collection Procedure

The data collection process involved distributing the structured questionnaires directly to managers and CSR officers of the selected companies. Respondents were provided with clear instructions and were assured of confidentiality and anonymity to encourage honest and unbiased responses. Completed questionnaires were retrieved within the set timeframe and carefully reviewed to ensure accuracy and completeness before being coded for analysis.

Data Analysis Techniques

The collected data were analyzed using both descriptive and inferential statistical methods. Descriptive statistics were applied to summarize demographic characteristics of the respondents and to calculate measures such as means, medians, and standard deviations for the primary variables. To test the research hypotheses, inferential statistical methods were employed. Pearson correlation analysis was conducted to determine the strength and direction of relationships between Islamic business ethics and CSR, as well as between CSR and business performance. Furthermore, multiple regression analysis was carried out to assess predictive relationships. The first regression model tested CSR practices as the dependent variable with Islamic business ethics as the predictor. The second regression model examined business performance as the dependent variable, with CSR practices as the predictor while controlling for firm size and type of business activity. These techniques allowed the study to measure both the direct and indirect effects of Islamic business ethics on business performance.

Reliability and Validity

The reliability of the research instrument was tested using Cronbach's alpha, which measures internal consistency. All constructs Islamic business ethics, CSR practices, and business performance achieved Cronbach's alpha values above 0.7, demonstrating a high level of reliability. To ensure validity, both content and construct validity were established. Content validity was verified by consulting experts in the fields of Islamic business ethics and CSR during the development stage of the questionnaire, ensuring that the items appropriately captured the intended concepts. Construct validity was examined using factor analysis, and the results indicated that all items loaded significantly on their respective factors, thereby confirming the validity of the measurement constructs.

Results and Discussion

Table 1. Descriptive Statistics of Demographic Variables

Variable	Frequency (n=300)	Percentage (%)
Country		
- Malaysia	120	40%
- Indonesia	90	30%
- Brunei	50	16.7%
- Thailand	40	13.3%
Company Size		
- Small	100	33.3%
- Medium	120	40%
- Large	80	26.7%
Industry Sector		
- Food & Beverage	160	53.3%
- Pharmaceuticals	50	16.7%
- Cosmetics	60	20%
- Other	30	10%

Table 1 provides an overview of the demographic characteristics of the sample. The majority of respondents came from Malaysia (40%) and Indonesia (30%), which reflects the dominance of Halal businesses in these countries. Most respondents worked in small and medium-sized enterprises (73.3%), with food and beverage businesses representing more than half (53.3%) of the sample. The diverse industry representation, including pharmaceuticals and cosmetics, ensured a broad understanding of how Islamic business ethics and CSR are practiced across different sectors.

Table 2. Descriptive Statistics for Key Variables

Variable	Mean	Standard Deviation	Minimum	Maximum
Islamic Business Ethics	4.32	0.67	2.00	5.00
CSR Practices	4.15	0.73	2.10	5.00
Business Performance	3.98	0.81	2.50	5.00

Table 2 summarizes the descriptive statistics for the key variables in the study. The mean score for Islamic business ethics (4.32) indicates that most respondents agreed or strongly agreed that their businesses adhered to Islamic ethical principles. The mean score for CSR practices (4.15) suggests a high level of CSR engagement among the Halal businesses surveyed. Business performance had a slightly lower mean (3.98), indicating variability in perceived business outcomes, possibly related to how CSR and ethics are implemented in different sectors.

Table 3. Pearson Correlation Analysis

Variables	Islamic Business Ethics	CSR Practices	Business Performance
Islamic Business Ethics	1.00	0.71	0.63
CSR Practices	0.71	1.00	0.75
Business Performance	0.63	0.75	1.00

Table 3 shows the results of Pearson correlation analysis. There is a strong positive correlation ($r = 0.71$, $p < 0.001$) between Islamic business ethics and CSR practices, suggesting that businesses adhering to Islamic ethical principles are more likely to engage in CSR activities. Additionally, CSR practices are strongly correlated with business performance ($r = 0.75$, $p < 0.01$), implying that higher engagement in CSR is associated with better business outcomes. Islamic business ethics also showed a significant positive correlation with business performance ($r = 0.63$, $p < 0.001$).

Table 4. Regression Analysis for CSR Practices (Dependent Variable)

Independent Variables	Beta Coefficient (β)	Standard Error	t-value	p-value
Islamic Business Ethics	0.68	0.05	12.3	0.0001
Company Size	0.14	0.04	3.5	0.002
Industry Sector (Control)	0.09	0.03	2.7	0.008

Table 4 presents the regression analysis for CSR practices, using Islamic business ethics as the primary predictor. The results indicate that Islamic business ethics significantly predicted CSR practices ($\beta = 0.68$, $p = 0.0001$), with businesses that adhere to Islamic ethical principles more likely to engage in CSR. Company size also had a small but significant effect ($\beta = 0.14$, $p = 0.0002$), with larger businesses engaging in more CSR activities. The overall model explained 55% of the variance in CSR practices (Adjusted $R^2 = 0.54$), indicating a good model fit.

Table 5. Regression Analysis for Business Performance (Dependent Variable)

Independent Variables	Beta Coefficient (β)	Standard Error	t-value	p-value
CSR Practices	0.72	0.04	16.5	0.0001
Islamic Business Ethics	0.42	0.06	7.0	0.0001
Company Size	0.08	0.04	2.0	0.045
Industry Sector (Control)	0.06	0.03	1.8	0.075

Table 5 shows the regression results for business performance. CSR practices had the strongest impact on business performance ($\beta = 0.72$, $p < 0.001$), indicating that higher engagement in CSR significantly enhanced business outcomes. Islamic business ethics also positively influenced business performance ($\beta = 0.42$, $p = 0.0001$). Company size had a minor but significant effect on business performance ($\beta = 0.08$, $p = 0.045$). The model explained 62% of the variance in business performance (Adjusted $R^2 = 0.61$), indicating a strong model fit.

Table 6. Reliability Test Results (Cronbach's Alpha)

Variable	Number of Items	Cronbach's Alpha
Islamic Business Ethics	10	0.88
CSR Practices	12	0.85
Business Performance	8	0.82

Table 6 presents the results of the reliability test using Cronbach's alpha. All the constructs used in the survey, including Islamic business ethics ($\alpha = 0.88$), CSR practices ($\alpha = 0.85$), and business performance ($\alpha = 0.82$), had Cronbach's alpha values above 0.7, indicating high internal consistency and reliability of the measurement scales.

Table 7. Factor Analysis Results (Islamic Business Ethics)

Item	Factor Loading
Honesty and transparency	0.82
Fairness in business transactions	0.79
Accountability and integrity	0.85
Avoidance of harmful practices	0.77
Respect for contractual obligations	0.81

Table 7 provides the factor analysis results for the Islamic business ethics items. All items showed factor loadings above 0.7, indicating that they were strongly related to the construct of Islamic business ethics. This demonstrates that the items were valid indicators of the underlying ethical principles being measured, confirming the construct validity of the scale used in the study.

The highly significant positive relationship discovered in the present study between Islamic business ethics and CSR substantiates the reciprocal nature between Islamic ethical standards and CSR responsibilities.

Based on Qur'an and Sunnah, Islamic business ethics incorporates the values of justice ('adl), trustworthiness (amanah), and responsibility (mas'uliyah) that reflect the CSR concept. For example, taking their Islamic business model into consideration, the notion of maslahah is specified as the public good which means that businesspeople cannot act in shareholders' interest only but in the interest of the community at large. This ethical foundation is clearly demonstrated among Halal businesses whose compliance with Islamic codes of operation ends up as the implementation of environmentally friendly policies and practices as well as implementation of sound labor standards and care for community wellbeing (Rangkuti, 2023).

Hitherto, most extant research works have been conceptual or qualitative providing conceptual directions on the integration of Islamic ethics and CSR; this study tries to fill this gap by establishing these constructs empirically. In their paper, Brammer, et al. (2021) pointed to the possibilities of using the IBE perspective to explain the CSR operations but failed to present reliable quantitative data for their propositions. To some extent, this is the gap that this research seeks to fill by showing that Halal businesses in Southeast Asia, which adhere to Islamic ethics, have more developed CSR frameworks. Conceptual shift to empirical survey enables arriving at an understanding of how religious values influence corporate conduct on Southeast Asian businesses, especially those offering Halal products and services that are scarce in the literature.

Furthermore, this study reveals the fact that Islamic business ethics does affects both the width as well as the intensity of the CSR initiatives. Companies operating under Islamic framework are likely to participate in CSR activities that address Islamic ethical issues of business dealing with fairness, environmental degradation, and the needy, a major Islamic ORM (Setiawan, 2023). For example, Islamic banks and Halal companies often include zakat almsgiving as their CSR activity, by which 2.5% of profits go to charity. This explains that Islamic business ethics has a great role in the transformation of CSR in accordance with Islamic rules and international exposures of CSR (Hassanein & Tharwat, 2024). Therefore, this research has focused not only on enriching knowledge regarding connection between IBE and CSR but also on questioning the previous researches which have not considered Islamic nature of CSR in Halal businesses sufficiently. The business case for CSR, as presented in this work, implies that the correlation between the uptake and implementation of CSR practices and business performance is positive and meaningful, especially within the setting of Halal businesses. As acting as a wide recognition that CSR is not only a philanthropic activity but also a critical business weapon that can create competitive advantage and superior organizational performance. Any business involved in Halal operation can tap into the CSR areas such as, supply chain management and ethical sourcing, environmental management and renovation, and community engagement as a way of demonstrating uniqueness and addressing the concern of the Muslim consumers who are very particular about Product certification and Halal compliance (Putri, 2025).

This empirical finding contrasts with earlier studies, particularly in the context of Southeast Asia, where CSR was often seen as a compliance-driven activity with limited impact on business performance (Rahman et al., 2023). Studies by Mustapha et al. (2024) indicated that many businesses in developing markets viewed CSR as a regulatory obligation rather than an opportunity for enhancing business outcomes. However, the present study provides evidence to the contrary, suggesting that in the Halal business sector, CSR is voluntarily adopted and integrated into business strategies. This aligns with more recent research, such as that, which argues that CSR, when rooted in Islamic principles, goes beyond compliance and becomes a tool for business growth and sustainability.

Additionally, the positive relationship between CSR and business performance in Halal businesses addresses a gap in the literature concerning the impact of religiously motivated CSR practices on firm performance. While previous studies have focused on CSR in conventional industries (Ahmad et al., 2024), this research highlights the unique role that Islamic ethics play in enhancing the business case for CSR in the Halal industry. It suggests that Halal businesses, by aligning their CSR efforts with Islamic principles, can not only fulfill their religious obligations but also improve their market position and financial performance. This is an important finding that extends the CSR literature into new, underexplored domains, particularly in relation to the religious and cultural dimensions of business ethics in Southeast Asia (Aziz et al., 2022).

The positive relationship between Islamic business ethics and business performance also fills a crucial gap in the literature, where much of the discourse on Islamic ethics has been theoretical or conceptual, with limited empirical validation. Islamic business ethics, which promotes honesty, transparency, fairness, and respect for stakeholders, is increasingly recognized as a driver of long-term business success (Rangkuti, 2023). This study's findings provide empirical support for these claims, indicating that businesses adhering to Islamic ethical principles are more likely to experience enhanced performance outcomes, particularly in terms of customer loyalty, brand reputation, and market competitiveness (Asif & Akhlaq, 2024).

The study's results also challenge earlier assumptions that business ethics, particularly those grounded in religious principles, have limited impact on financial outcomes. In contrast, this research shows that Islamic business ethics not only contributes to ethical conduct but also plays a pivotal role in improving business performance. This finding aligns with the broader literature on the positive effects of ethical business practices on performance, as suggested by scholars such as Rafie (2023). Furthermore, the study expands on previous research that often overlooked the specific role of Islamic ethics in business performance, particularly in the Halal sector. By demonstrating the tangible business benefits of adhering to Islamic ethics, this study contributes to the growing recognition of ethical frameworks as critical factors for business success in both religious and secular contexts.

The empirical evidence presented in this research endeavors on the earlier literature by quantifying the effect of Islamic ethics in performance, which provides a subtle insight as to the role that religious values play in the ethical business conducts and the financial success of a business. This is in contrast to previous studies that directed their attention more towards the moral and social aspects of Islamic ethics without genuinely examining their implication on firm-level performance (Ibrahim et al., 2024). The research therefore gives a much-balanced picture of the multivariate role of Islamic business ethics in influencing business performance within the Halal industry to fill a considerable gap in the extant literature.

The observation that the company size was small yet significant in influencing CSR and business performance puts into the limelight a crucial aspect that has not been well studied in the past. A bigger business will be better-equipped and resourceful to undertake thorough CSR practices and has an established reputation that can also potentially be enhanced in the process of CSR efforts (Mohd et al., 2022). This is in line with the available literature that indicates that the business size is a factor in how far a company can go to practice CSR activities and deliver performance gains. Nevertheless, the significance of firm size in the Halal industry is not as high as in other industries, which can be explained by the high prominence of the Islamic ethical principles and its role in steering CSR in both large and small organizations (Asutay & Yilmaz, 2021).

On the contrary, the comparatively minor role of the industry sector in CSR and business performance is in contrast with the past results in the traditional CSR literature, in terms of which the industry-specific elements were identified to have a greater role (Umar et al., 2022). This implies that Islamic ethics can be used as a balancing factor in the Halal business environment, which will encourage uniform CSR behaviors across industries, irrespective of industry-related complexities or opportunities. This observation broadens the scope of CSR discourse by proposing that in religiously oriented industries, ethical frameworks can cut across sector differences to offer fresh perspectives to scholars and practitioners who take note of the intersection of religion, ethics and business.

Conclusion

This study provides significant empirical evidence that Islamic business ethics and CSR practices are closely linked and play a crucial role in enhancing business performance within the Halal industry in Southeast Asia. Businesses that adhere to Islamic ethical principles not only demonstrate higher engagement in socially responsible practices but also experience improved financial outcomes. The findings underscore the importance of integrating religious values into business strategies, particularly for Halal businesses, as it not only fulfills ethical obligations but also strengthens market competitiveness and customer trust. Moreover, this research contributes to the literature by bridging the gap between theoretical discussions of Islamic ethics

and their practical implications on corporate performance, offering new insights into the role of religiously motivated CSR in driving business success.

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