

ANALYSIS OF THE TREND, AUTHOR, AND SOURCE OF ISLAMIC CSR IN THE SCOPUS DATABASE

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Abstract

This study aims to map Islamic CSR research on the Scopus database. A bibliometric approach is used to answer this goal so that it can describe the development of science through mapping research publications. Research data was collected from 2009 to 2023 with the keyword 'Islamic CSR.' For that, the writer uses R-Studio. The study results found that the collection of articles consisted of 71 article documents. It was found that the most relevant journals were the Journal of Islamic Marketing & International Journal of Innovation Creativity and Change. In contrast, the journals with the most significant impact are the Journal of Islamic, Cogent Business and Management Journal, and Social Responsibility Journal. In comparison, the most relevant and productive writers are Yusoff and Bhatti. At the same time, the writers who have the most significant impact are Al Fakhri Y, Bhatti, and Nurunnabi. The topics most discussed in articles regarding Islamic CSR lately are maqasid, independent, and Delphi, and it is predicted that these three words will continue to be used from the end of 2022 to the end of 2023 and in the following years and are expected to become the most robust trend -research themes related to Islamic CSR in the future. Through this bibliometric approach, issues regarding Islamic CSR become easier to find, more cost-effective, and more accessible for researchers to determine widely used topics.

Keywords: Bibliometrics; R-Studio; Islamic CSR

INTRODUCTION

From an Islamic perspective, Corporate Social Responsibility, or Islamic CSR (in the future written ICSR), and corporate social responsibility combines religious values with CSR principles (Aribi & Gao, 2011). This concept emphasizes that companies must be responsible not only to their stakeholders or stakeholders but also to the broader community and the environment. ICSR is also seen as a moral obligation that must be met by companies that wish to operate sustainably (Dusuki, 2008). The concept of ICSR encourages companies to use true integrity, ethics, and morals, not relativistic moral ethics, as CSR applies to Western society (Gray et al., 1988; Maali et al., 2006). Another weakness of previous studies on CSR is that these studies tend not to consider the role of religion, which can explain why business organizations need to implement CSR (Aribi & Gao, 2011). CSR is closely related to ethics and morals where ethical and moral guidelines or principles are easy to find in religious studies (Halim, 2018). The results show that individuals who have a high level of religiosity tend to have a more positive understanding of CSR compared to individuals who have a low level of religiosity (Brammer et al., 2011; Graafland et al., 2007). Research in European, Asian, and Middle Eastern countries shows that individuals with a high level of religiosity tend to give higher value to corporate social responsibility compared to individuals with a low level of religiosity (Brammer et al., 2011). Research conducted (Graafland et al., 2007) results says that a person's good religious understanding positively affects socially responsible business behavior.

In recent research, the concept of ICSR has a more comprehensive dimension than conventional CSR. The ICSR dimension includes social, economic, environmental, and spiritual aspects based on Islamic values, such as justice, transparency, and blessing (R. Haniffa & Hudaib, 2004). This is different from the concept of CSR from a Western perspective which focuses more on corporate social and environmental responsibility without regard to spiritual or religious aspects (Jamali et al., 2010). Therefore, companies need to consider the implementation of ICSR in their business practices to achieve long-term success (Jizi et al., 2014). Another comprehensive dimension that ICSR has compared to CSR from a Western perspective is the concept of Maqashid al-Shariah, the ultimate goal of Islamic law, which includes five aspects: preserving religion, soul, intellect, lineage, and property (Kamla, 2014). In the context of CSR, this concept can be interpreted as the company's responsibility to carry out activities that benefit society as a whole and evenly and do not harm any aspect of Maqashid al-Shariah. In addition, ICSR also refers to the concept of the Caliphate, namely the responsibility of humans as the Khalifah of Allah on earth to maintain and manage nature sustainably (Kamla, 2014, 2015). Therefore, companies must consider environmental aspects in their CSR activities, such as efficient energy use and waste reduction.

The difference in concept between CSR from a Western perspective and CSR from an Islamic perspective is still fascinating to be discussed and studied further and in-depth. Including religious aspects in discussing CSR will give a new picture of CSR. One religion that has many concepts about CSR is Islam. With so many Islamic ideas about CSR, it will provide opportunities to develop comprehensive research on ICSR. Research on ICSR has been relatively numerous, but the mapping cannot be known with certainty about future developments. Therefore this research is fundamental to mapping research related to ICSR so that the mapping results can predict the growth and direction of future research related to this theme.

This article presents a bibliometric analysis of scientific research on ICSR. Bibliometric analysis measures and analyzes the performance, productivity, and impact of scientific publications and research. One of the benefits of bibliometric analysis is that it can help decision-making related to research and development, such as choosing the right journal or conference to publish research results. In addition, bibliometric analysis can also help researchers identify research trends and potential collaborations and select important research topics (Sweileh et al., 2016). Another benefit of bibliometric research is that it is expected to be able to find novelty and gap research in scientific writing studies to provide an overview of topics that are still worthy of further study.

LITERATURE REVIEW

CSR an Islamic Perspective

The term CSR has various definitions. According to Friedman, CSR is the responsibility of a company to run a business by the wishes of shareholders, which in general is to get as much money (profit) as possible while complying with the rules in society, both legally and ethically (Friedman, 1970). Holme and Watts define CSR as a business commitment to act ethically, contribute to economic development, and improve the quality of life of workers, local communities, and society (Holme & Watts, 2000). This is in line with Beekun and reinforced by Dusuki & Abdullah, who said that CSR is the obligation of every organization to protect society and

contribute to a community where the organization is run not only limited to activities to gain profit but also to participate in protecting the environment, caring for employees, do business ethically and engage in local community activities (Beekun, 1996; Dusuki & Abdullah, 2007).

In Islam, social responsibility is not a new thing. It was started and practiced since the last revelation of the last letter of the Qur'an around 632 AD, namely the letter Al Maida verse 3, of which part of the meaning in verse reads, "...that on the day I have perfected your religion for you, and I have fulfilled my favor to you, and I have accepted that Islam is a religion for you..." (Indonesia, 1971). This means that Allah perfected their religion. Thus, they do not need other faiths and no other prophet besides their Prophet, namely the Prophet Muhammad. Therefore, Allah made him the cover of the Prophets and sent him to all humans and jinn. Thus, there is nothing lawful except that which is made legal, nothing unlawful except that which is forbidden, and there is no religion except that which it prescribes. Everything he reports is accurate, and there are no lies or conflicts (Kasir, 2000b). This Islamic perfection covers all aspects of life, including the prohibition of maysir (Q.S. Al Maida: 90), Gharar (Q.S. Al Baqarah: 188), Riba (Q.S. Al Baqarah: 275; Q.S. An Nisa: 161; Q.S. Al 'Imron: 130; Q.S. Ar rum: 39) includes social responsibility.

CSR principles from an Islamic perspective are more directed to a spiritual approach (shariah) (Norajila, 2011). A spiritual view is a view that is based on the teachings of the Qur'an and Sunnah, which are guidelines for every Muslim in carrying out life activities, both worship activities and muamalah activities. This spiritual bond illustrates a commitment to moral standards and social norms based on Sharia. Sharia is an ethical system that emphasizes material welfare, brotherhood principles, and social, economic, and spiritual justice for every human being (Mohammed, 2013). Several codes describe the relationship between humans and their creators. These principles are fair sharing, rahmatan lil alamin (grace to all nature), and maslaha (the interests of society). According to Chapra, 2008, the principles underlying Islamic theology, especially the concept of accountability in Islam, are the ideas of monotheism, trust, and caliph. Tawhid refers to belief in the oneness of God and total surrender to God's will; it shows that Muslims must devote themselves to God in all aspects of life (Yasmin et al., 2018).

CSR principles in Islam

1. The principle of Tauhid

In Syar'i terms, monotheism means to make Allah the only true God with all his specialties (Utsaimin, 2014). Allah created humans to have religious instincts, namely the religion of monotheism. Believing only in one God, namely Allah SWT, is the goal of sharia (Mohammed, 2007). In Islam, belief or faith is essential for human welfare. Faith in God provides the proper foundation for relationships with other people, enabling humans to act respectfully and caringly. Faith in Allah also provides a moral filter necessary for allocating and distributing resources based on brotherhood and socio-economic justice. Faith in Islam is the motivation for fulfilling needs and equitable distribution of wealth (Chapra, 1992).

2. The principle of Khalifah

The word Caliph originally meant the one who replaces or comes after who came before. On this basis, the word caliph understands in the sense that he returns Allah in enforcing His will and implementing His decrees, but this does not mean that Allah is incapable or makes humans take the position of God, but because Allah intends to test humans and give him respect (Shihab, 2017). The concept of Caliph places on humanity the responsibility to bring peace and harmony to society by protecting the rights of fellow human beings (Kamali, 2010). According to ibn Kasir, the Caliph in surah al-Baqarah, verse 30 can also be interpreted as people who alternately inhabit and cover their power and development (Kasir, 2000a). Allah SWT appoints humans as caliphs, including the appointment of some members of human society by revealing His shari'a to them to become caliphs, as well as the appointment of all humans in a position above other creatures by being given the power of mind and heart so that humans can understand the knowledge provided by Allah SWT. (Shiddieqy, 2000). This specialty makes humans have a more noble and primary position than even angels (Q.S. Al Isra 17: 70).

3. The principle of justice

Justice is putting something in its actual place or placing something in the right proportion and giving someone something due (Basyir, 2000). Q.S. Al Baqarah 282 also explains that if the Mua'amalah is not in cash for a specified time, let one of you write it correctly/somewhat (Indonesia, 1971). The Qur'an also discusses justice which covers all aspects of life. These aspects include justice in the field of economics, justice in the area of law, and justice in the field of government politics (Quthb, 1984). Justice in the economic field is an integral part of forming a justice based on Islamic values. In the Islamic view, justice is human equality which also pays attention to justice in all matters that cover broad economic aspects. In a more profound sense, that is giving every individual equal and full opportunities and letting him do work and get rewards within limits that do not conflict with the purpose of life (Quthb, 1984).

4. The Principle of Ukhuwah

Ukhuwah/brotherhood gives the impression that brotherhood requires attention from all parties who feel they are brothers (Nasional, 2016; Shihab, 2017). Ukhuwah initially occurred because of similarities between individuals who felt like brothers and sisters due to several similarities and compatibility, similarities in descent, equality in race, religion, profession, nationality, and so on. The similarities and harmony above are suggestions for living in harmony, mutual respect, and helping each other in various ways, including respecting and appreciating differences, both in terms of language, culture, and religious understanding, which are full of different schools of thought and opinions, we will feel how the pleasure of living in harmony in a difference that is framed based on Ukhuwah Islamiyah by considering differences as a blessing for Allah's love for all of His servants. This principle of Ukhuwah should be used as one of the foundations for implementing Islamic CSR.

5. Principles Mashahah

According to Jasser Auda, Maslahah has been practiced since the prophet Muhammad SAW, the prophet's companions, and the early generations after the prophet (Ishak, 2019). Maslahah, etymologically, is a single word from Al-Masalih, which has the same meaning as the word wrong, namely, bringing goodness. Another term is also used, Al-Islihs, which means

seeking excellence. Maslahah or istislah is not infrequently accompanied by the phrase al-mu destiny, which means things that are suitable, appropriate, and appropriate to use (Umar, 2007). From these several meanings, it can be concluded that anything that contains benefits, either to gain an advantage, kindness, or to reject harm, is called Maslahah. Judging from the study of the science of Ushul al-Fiqh, the word has become a technical term for realizing the benefit of the world and the hereafter, which means the various benefits intended by Syar'i in establishing laws for His servants, which include the goal of preserving religion, protecting the soul, maintaining reason, maintaining offspring, and maintaining wealth, as well as preventing things that can result in a person's escape from these five interests (Al-Syatibi, 2004; Umar, 2007).

These five principles are principles of moral, ethical values that are universal in Islam which are sourced from the Qur'an and Hadith, not moral ethics, which are relative such as the concept of CSR from a Western perspective (Gray et al., 1988; Maali et al., 2006). Islam gives freedom to its people to innovate in Muamalah affairs but not in Aqidah, Worship, and Morals (Kamali, 2010). This Muamalah innovation is also reflected in the CSR conceptual framework. From an Islamic perspective, CSR conceptual framework is based on Sharia provisions. Islamic CSR not only assists Muslim decision-making but also assists companies in fulfilling their obligations to Allah and society (R. M. Haniffa & Cooke, 2002).

RESEARCH METHOD

This study uses bibliometric analysis, an excellent research tool for answering questions about ICSR trend analysis. Bibliometrics analyzes academic literature that uses a bibliography to provide descriptions, evaluations, and tracking of published research (Aria & Cuccurullo, 2017; Liang & Liu, 2018; White, 1989). The methodological objective is to examine publications, citations, and sources of information. This type of bibliographic tracking with this method will help determine author scholarly productivity, annual publication growth rates, citation analysis, author networks, journals, universities, countries, keywords based on citations, frequency analysis techniques, and a variety of other data. Processing or data processing in this study using the help of R studio software. The data in this study are 71 article documents from the Scopus database with the keyword "Islamic CSR" for the 2009 to 2023 publication period.

RESULTS AND DISCUSSION

Descriptive statistics

Main Information

The publications used in this study came from 2009 to 2023, originating from 55 journal sources with 58 articles, one book, four book chapters, five conference papers, 1 data paper, two reviews, and 200 keywords originating from the author. There were 187 authors, with six non-collaborating authors in 6 articles. Complete data can be seen in Table 1.

Table 1. Main Information

Description	Results
MAIN INFORMATION ABOUT DATA	

Description	Results
Timespan	2009:2023
Sources (Journals, Books, etc)	55
Documents	71
Annual Growth Rate %	8,16
Document Average Age	4,41
Average citations per doc	6,704
References	4238
DOCUMENT CONTENTS	
Keywords Plus (ID)	39
Author's Keywords (DE)	200
AUTHORS	
Authors	187
Authors of single-authored docs	6
AUTHORS COLLABORATION	
Single-authored docs	6
Co-Authors per Doc	3,2
International co-authorships %	26,76
DOCUMENT TYPES	
article	58
book	1
book chapter	4
conference paper	5
data paper	1
review	2

Source: R Studio (2023)

Total Citations

The following are research findings from 2009 to 2023 on publications with the theme of Islamic CSR, organized by year of publication, number of articles, and average citations per article.

Table 2. Total Citations

Year	MeanTCperArt	N	MeanTCperYear	CitableYears
2009	46	1,00	3,07	15
2010	5	1,00	0,36	14
2012	3	2,00	0,25	12
2013	33	1,00	3,00	11
2014	15	6,00	1,50	10
2015	22	2,00	2,44	9
2016	16	4,00	2,00	8
2017	5,67	3,00	0,81	7

Year	MeanTCperArt	N	MeanTCperYear	CitableYears
2018	9	5,00	1,50	6
2019	2,5	10,00	0,50	5
2020	3,86	14,00	0,96	4
2021	2,75	12,00	0,92	3
2022	1,57	7,00	0,78	2
2023	1	3,00	1,00	1
Amount	166.35	71.00	19.09	

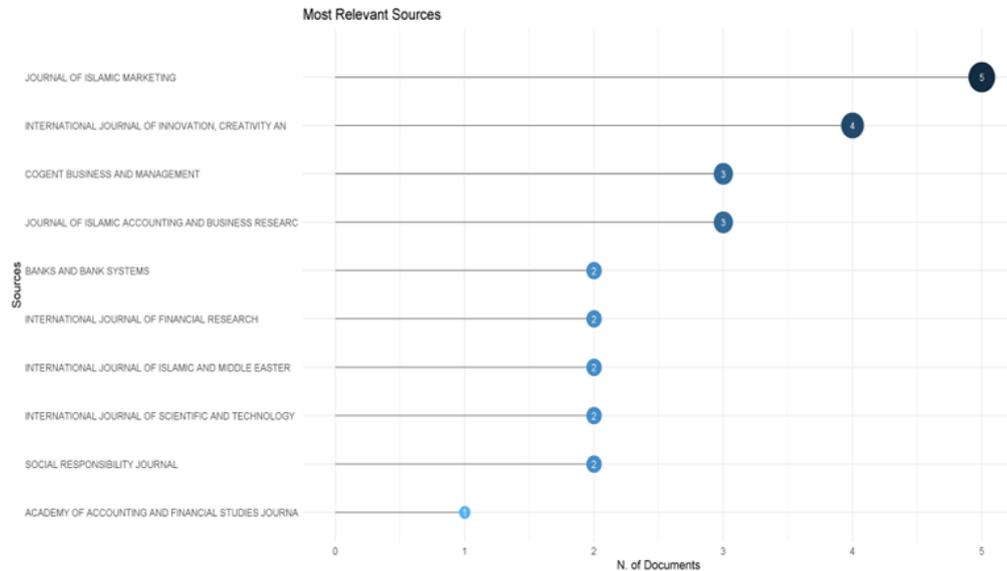
Source: R Studio (2023)

Based on table 2, in 2020, it was found that the 14 documents published the most articles in the Scopus database from 2009 to 2023. In 2020, the average number of article citations was 3.86. The highest average of citations occurred in 2013, with 33 citations.

Most Relevant Sources

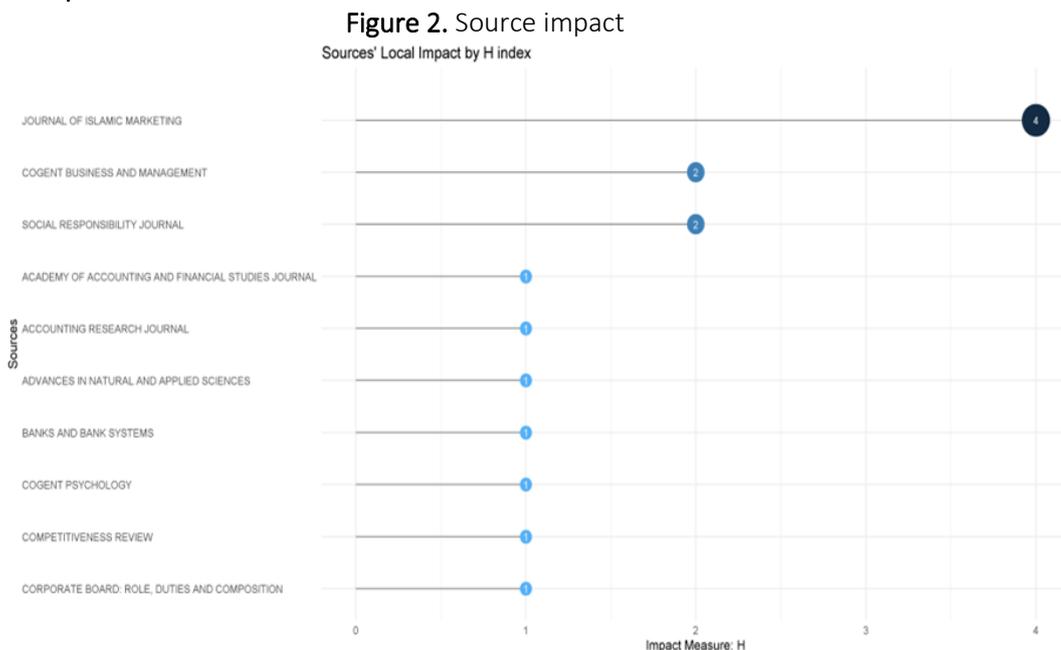
Figure 1 depicts the number of article documents published in each journal based on the level of sources most relevant to the Islamic CSR theme. Figure 1 shows a bar chart with the names of the most productive journals displayed. According to the bar chart, the longer the diagram, the more quantity and relevance to the research theme. The number of published documents from the top 10 journals consists of at least 1 article document and a maximum of 5 article documents. From 2009 to 2023, the Journal of Islamic Marketing was found to be the most relevant to the theme of Islamic CSR in the first order, publishing five articles. The International Journal of Innovation, Creativity, and Change came in second place, having published four article documents. Cogent Business and Management and the Journal of Islamic Accounting and Business Research are in third place, each publishing three article documents. Banks and Banks System, International Journal Financial Research, International of Islamic and Middle Easter, International Journal of Scientific and Technology, and Social Responsibility Journal all published two articles. For the previous 15 years, the Academy of Accounting and Financial Studies Journal published 1 article document.

Figure 1. Most Relevant Sources



Source: R Studio (2023)

Source Impact

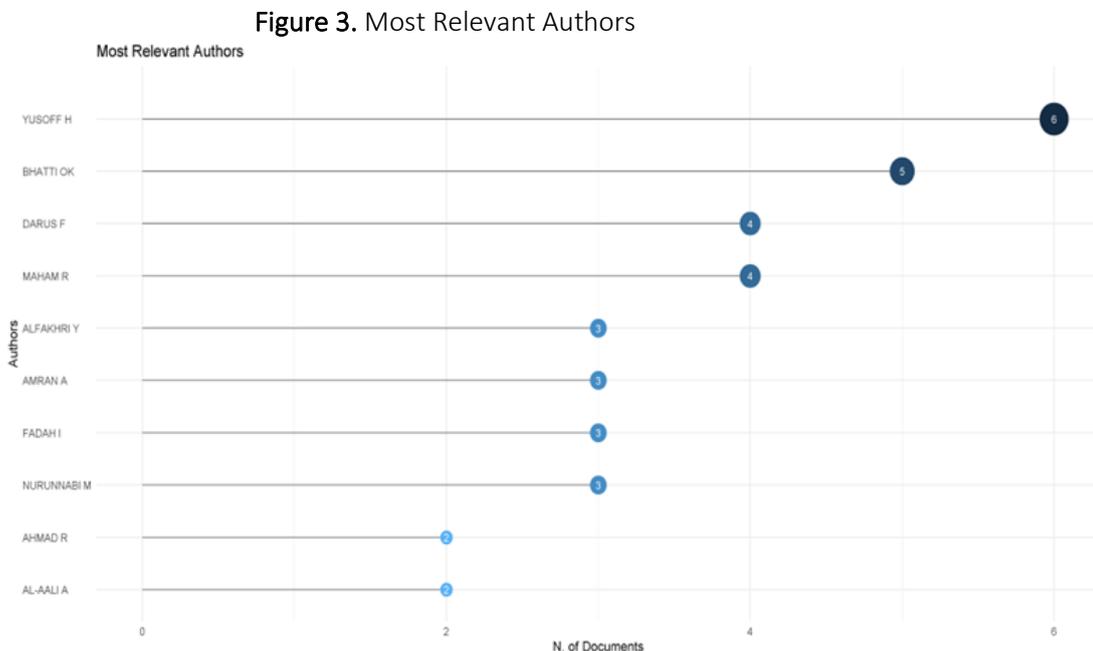


Source: R Studio (2023)

Figure 2 depicts the journals with the greatest impact among the most productive journals that publish articles on Islamic CSR. The longer the diagram, the more significant the journal's impact. With an h-index of 4, the Journal of Islamic Marketing has the most significant impact. With an h-index of 2, the Cogent Business and Management Journal and the Social Responsibility Journal are in second place.

Most Relevant Author

In terms of author relevance, Figure 3 depicts the ten authors who were identified as the most relevant and productive in producing Islamic CSR articles. The longer the bar chart, the more articles that author has written. According to Figure 3, Yusoff is the author with the most publications, namely six article documents, followed by Bhatti, who has published five article documents, and two authors, Darus and Maham, who have published four article documents each. Fourth place is occupied by four authors, namely Al Fakhri, Amran, Fadah, and Nurunnabi, each of whom has three article documents. In the fifth position, Ahmad and Al-aali each have two article documents.

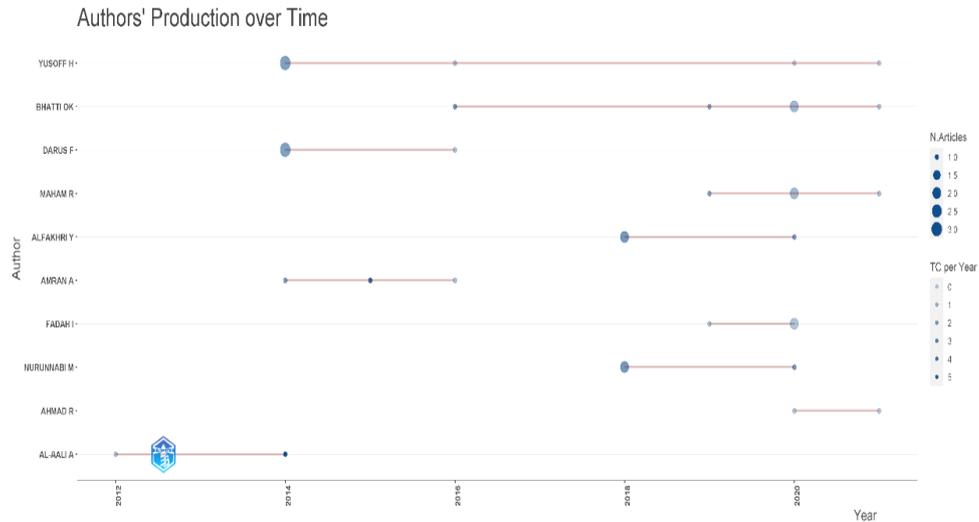


Source: R Studio (2023)

Top Authors' Productivity

Figure 4 depicts the author's productivity as measured by the number of publications published from year to year. The red line depicts the author's productivity from the start of publishing to the end of the year. The blue circle, on the other hand, represents the number of published articles. Based on this graph, it is clear that the author has begun to be productive since 2018. Yusoff, for example, is a writer who consistently published articles from 2014 to 2023.

Figure 4. Top Authors' Productivity

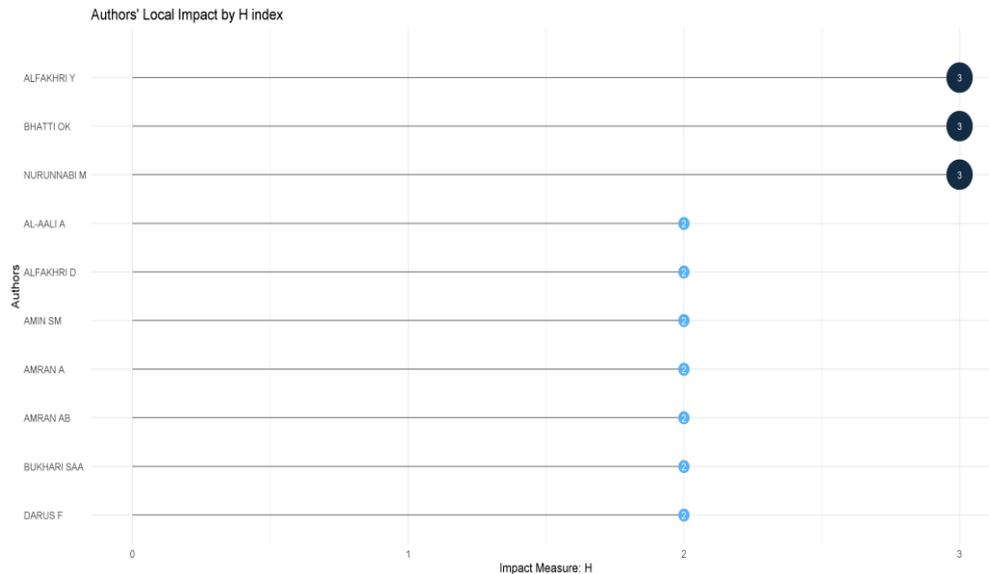


Source: R Studio (2023)

Author Impact

Figure 5 depicts the author's mapping of Islamic CSR based on the author's impact, as indicated by the h-index. An impact graph is shown in the image, with dark blue lines and circles, where the longer the line, the greater the writer's influence. This study identifies the ten authors with the highest h-index. The authors with the greatest impact are Al Fakhri Y, Bhatti, and Nurunnabi, who each have a score of three, followed by Al Aali, Al Fakhri D, Amin SM, Amran A, Amran AB, Bukhari, and Darus, who each have a score of two.

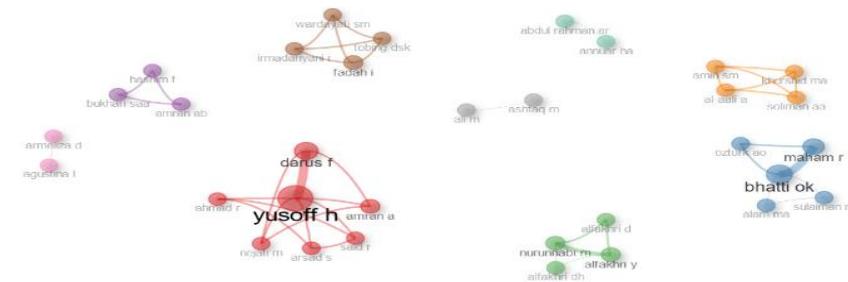
Figure 5. Author Impact



Source: R Studio (2023)

Co Authorship

Figure 6. Authorship



Source: R Studio (2023)

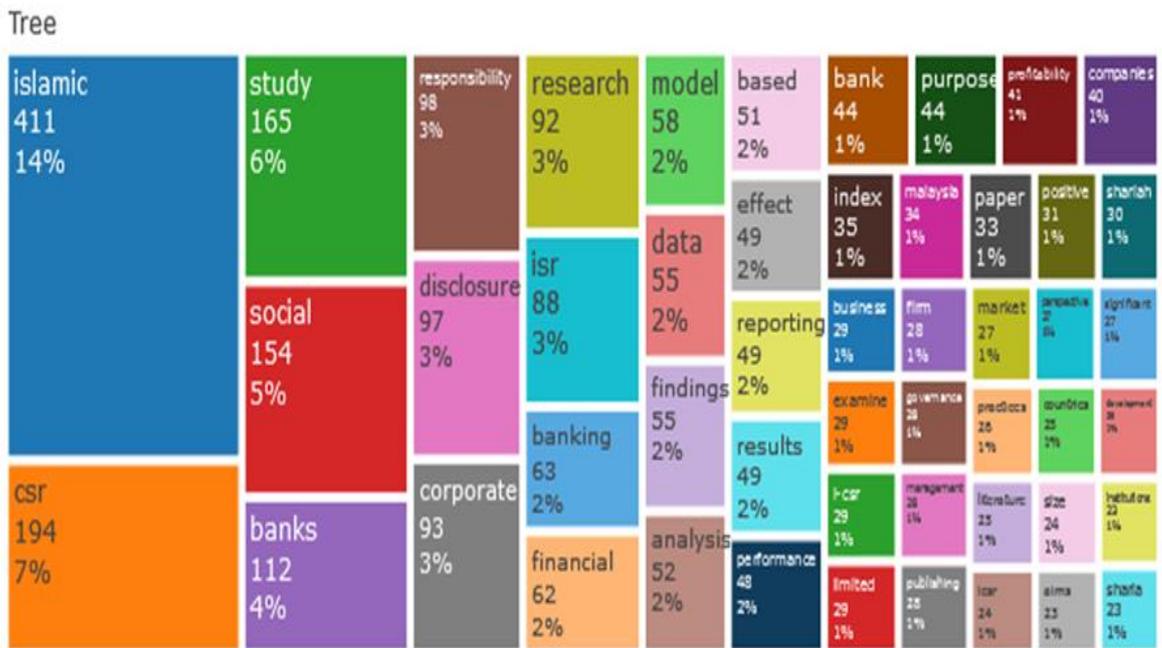
Figure 6 depicts the author collaboration that is frequently used when writing Islamic CSR articles. The larger the circles and lines, the more frequently you will collaborate. According to the findings of the study, Yusoff, Darus, Ahmad, Amran, Najati, Arsad, and Said are the six writers who collaborate the most on Islamic CSR.

Word Tree Map

Based on Figure 7, an overview of the terms presented in each syllable that frequently appears, where the mapping is presented in different percentages, number of word occurrences, size, and color to provide characteristics for users of bibliometric information. This type of mapping is known as a word tree map. According to the research findings, the word that frequently appears, namely the word Islamic, was first, appearing 411 times or 14% of all words

that frequently appeared. The term CSR appears 194 times, or 7% of all words that frequently appear, and the word Study appears 165 times, or 6% of all words that frequently appear.

Figure 7. Word Tree Map

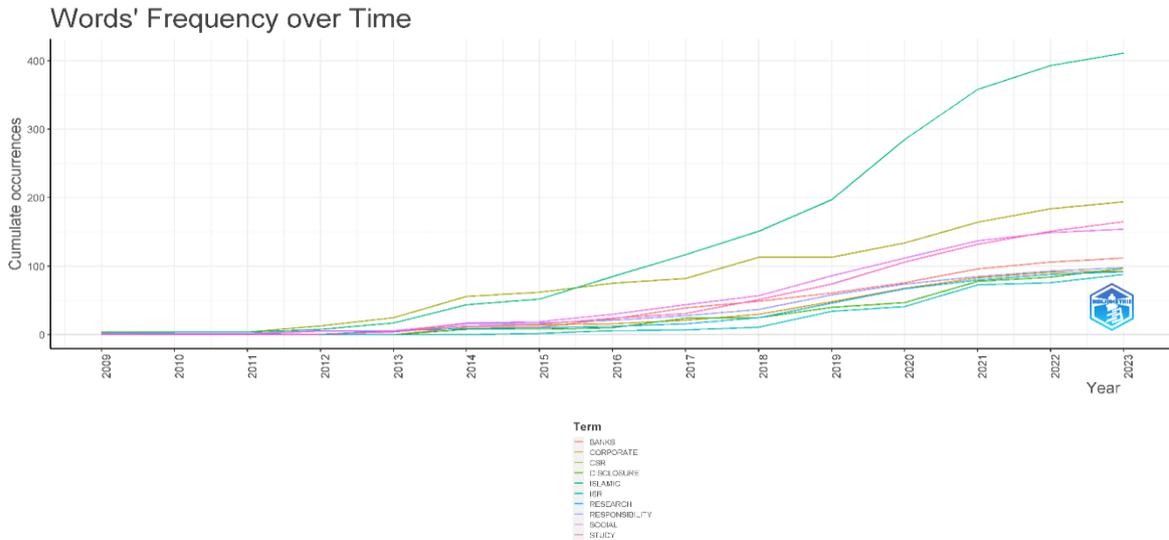


Source: R Studio (2023)

Word Growth

The evolution of words that frequently appear in each article can also be seen in Figure 8, which shows a graph of the Cumulate Occurrence values, which gives an idea of the development trend of words from year to year. According to the research findings, the five words that appeared the most frequently from 2009 to 2011 were corporate, responsibility, social, CSR, and Islamic. Then, from 2012 to 2023, seven frequently appearing words will be added: term, bank, disclosure, ISR, research, social, and study. Since 2018, the terms Islamic, CSR, Social, and studies have grown rapidly. The word Islamic is the fastest-growing of the three fastest-growing words.

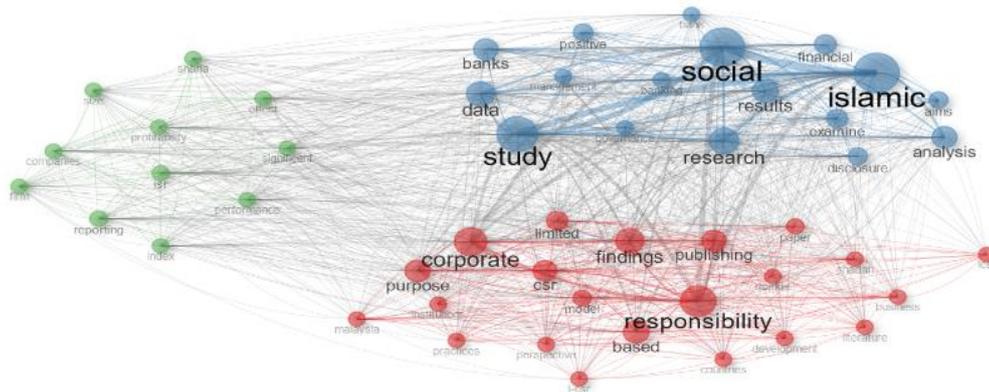
Figure 8. Word Growth



Source: R Studio (2023)

Co-occurrence Network

Figure 9. Co-occurrence network

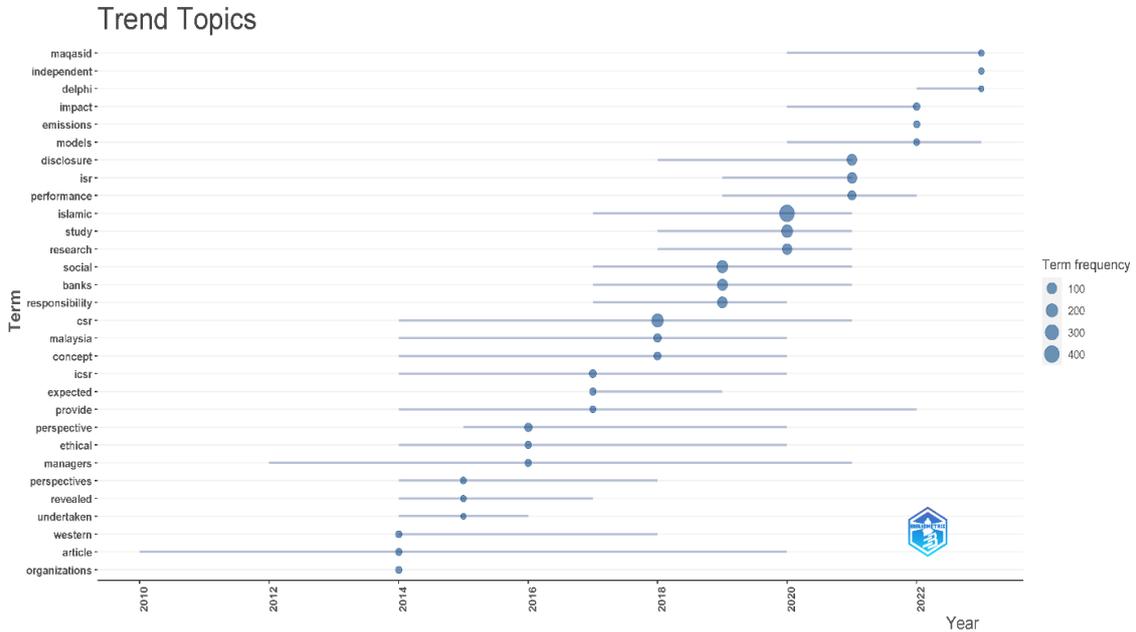


Source: R Studio (2023)

Figure 9 depicts the Co-occurrence network, which displays words as colored circles based on whether there is a connection between one word and another. The degree of association between words is indicated by the same circle color. According to Figure 9, the gap between blue and red is reasonably balanced. Meanwhile, blue and red have large green holes. The words Islamic, Social, and Study are most frequently associated with words in the blue color family. In the red group, however, Responsibility and Corporate have a close relationship. Meanwhile, no closely related words were found in the green group.

Trend Topics

Figure 10. Trend Topics



Source: R Studio (2023)

According to the research findings, several trending topics related to Islamic CSR that have recently been widely discussed are maqasid, independent, and Delphi. Because Islamic CSR and maqasid have a strong relationship, many researchers study and link the two. Maqasid is always brought up when discussing Islamic CSR, and vice versa. While the term "independent" does not stand alone in the context of Islamic CSR research. When researching Islamic CSR, the word independent is frequently combined with other words, such as independent audit and independent commissioners, which are also widely studied and interrelated. While the term Delphi refers to the method, it is one of the qualitative research methods used to gather expert opinions on a specific phenomenon. When there is insufficient information about a phenomenon, this method is used to gather expert opinions from various perspectives. The three most discussed themes, namely 'maqasid,' 'independence,' and 'Delphi,' were widely used in 2023 until the cut-off in May 2023 and have the potential to grow further. This indicates that the development of knowledge about Islamic CSR will shift and become dominated by 'maqasid, independent,' and 'dolphi' topics. The findings described above paint a more complete picture of the evolution of Islamic CSR research. The information obtained becomes more timely and accurate. This information can assist researchers in developing topics for future research, allowing the research results to become more focused, both in terms of theory and implementation of Islamic CSR needs in the field.

CONCLUSION

Based on the needs of ICSR research development in the future, this study provides important information that will make it easier for future researchers to determine research directions. Reference sources and the variety of topics found can add to the latest data collection. ICSR research developments can be mapped according to several categories. According to the Scopus database for the period 2009-2023, the journal that is most relevant to the development of ICSR research is the Journal of Islamic Marketing & International Journal of Innovation Creativity and Change. Journals that have the greatest impact are the Journal of Islamic, Cogent Business and Management Journal and Social Responsibility Journal. Meanwhile, the most relevant authors are Yusoff and Bhatti. While the writers who have the greatest impact are Al Fakhri Y, Bhatti, and Nurunnabi. The word that appears most often is 'Islamic'. The most discussed topics in articles regarding ICSR recently are maqasid, independent and Delphi and it is predicted that these three words will continue to be used from the end of 2022 to the end of 2023 and in the following years and are predicted to be the strongest trend research themes related to ICSR in the future.

The limitation of this study is that the data used is limited to articles published on Scopus. Further research will be better by expanding the sample size and database access. In Indonesia, a study with the theme of ICSR is still fascinating to be further investigated. Of the 71 article documents in the Scopus database compiled in this research, almost all discuss ICSR practiced in Islamic banks and financial institutions. Of the 71 article documents, none addressed the implementation of ICSR outside banks and Islamic financial institutions. With Indonesia's demographic conditions, where the population as of 2022 reaches 272.23 million people or 86.93% are Muslim (BPS, 2022), this is a challenge and opportunity to conduct research on ICSR outside of these Islamic banks and financial institutions such as companies engaged in health, education, retail, animal husbandry, agriculture and so on.

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