

Islamic-Corporate Social Responsibility (i-CSR): Prioritization Activities among Kelantanese SMEs Muslimpreneurs using AHP Approach

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Globalization has led to a rise in socioeconomic problems and companies are expected to demonstrate corporate governance and social responsibility. Companies have quickly realized that overlooking the needs and interests of multiple stakeholders and the society at large is detrimental. Studies have shown that there is positive growth in corporate social responsibility developing internationally. However Malaysia is still in the weakest position and application of social entrepreneurial actions are quiet low. In addition it must be taken into consideration that Malaysia is an Islamic country, thus from the Islamic perspective, Islamic corporate social responsibility (i-CSR) is very m important and demonstrates the Muslim obligation to uphold the faithfulness of Islam as a religion and a complete way of life (ad-din). In Islam, there is no separation between the individual's public and private life. Hence, every decision and act in life and business must be based on Islamic teachings. Therefore, the objective of this study is to examine the use of the Analytic Hierarchy Process (AHP) in prioritization of i-CSR activities by tSmall and Medium Enterprise (SME) Muslimpreneurs in Kelantan. Data collections through a questionnaire tool was analyzed using the AHP approach in order to identify the most important activity in i-CSR as chosen by Kelantan SME Muslimpreneurs. Thus, based on the findings, it can be seen that in prioritizing implementation of the i-CSR, the responsibility for family and less fortunate activity happens is the most important activity. The second most prioritized activity in implementing the i-CSR is the obligation to pay zakat, followed by the development of community

economic strength. The least prioritized activity in implementing the i-CSR is helping orphans and the poor. The implications of the study are that most of the SME Muslimpreneurs emphasize that the family is the most important responsibility before fulfilling their responsibility to others such as helping the poor. One pertinent finding from this study proves that for one to lead in any one of the spheres in i-CSR activity among SME's Muslimpreneurs, it is of prime fundamental importance that tauhid to Allah SWT, which is inculcated in Maqasid Shari'ah concept, is the first prerequisite aspect.

Key words: *Islamic Corporate Social Responsibility (i-CSR), SME, Muslimpreneurs, Analytic Hierarchy Process (AHP).*

Introduction

Islam is a complete way of life. There is no separation between business and religion. Islam has its own entrepreneurship culture and guiding principles based on the Al-Quran and Hadith that guide business operation. So, the success of an entrepreneur from an Islamic perspective is not only measured in terms of material matters. According to Yazilmiwati and Ilhaamie (2012), human needs are not subjected just to the property they own, but encompass all aspects required by the *Maqasid Shari'ah*- namely religion, intelligence, life and honour as well as physical property. In Islam, it has been that Islamic Ummah as a whole that emphasizes the development of both physical and spiritual aspects. Thus, it is clear that the Islamic work ethic argues that engagement in economic activities is an obligation (Yousef, 2000).

Recently, in both Western and Asian countries, the development of Corporate Social Responsibility (CSR) has progressed. Companies are not only required to focus on maximizing profits, but at the same time, they need to consider other aspects in ensuring their sustainability and good reputation. As for Malaysia, the involvement in social responsibility towards society and the environment has increased, however, researchers report that Malaysia is still in a weak position comparing with other players (Visser, 2009). Undeniably, SMEs (Small Medium Enterprise) are also involved in executing CSR and this has become one of the means by which companies express their accountability and appreciation towards society and the environment (Polášek, 2010).

Social responsibility is not solely a duty of the government, but it is a duty of all members of the community. There is a corporate and business aspect included in trading transactions, operations and work process. The principle of Islamic corporate social responsibilities enshrined under Islamic guidance brings about a balance between individual rights and the duties and responsibilities to others. The majority of Malaysians are Muslim, hence from the Islamic perspective, the success of an individual is not only measured by their material

success, but includes all aspects required by the *Maqasid Shari'ah*. The *Maqasid Shari'ah* or objective of *Shari'ah* is defined as a system of ethics and values covering all aspects of life (e.g., personal, social, political, economic, and intellectual). Its stable bearings as well as major means of adjusting to change, cannot be separated or isolated from Islam's basic beliefs, values, and objectives. It is crucial for the individuals who are owners of SMEs to consider the Islamic-based value practices in relation to their CSR activities (Dusuki & Abdullah, 2007).

Globalization has led to a rise in socioeconomic problems and companies are expected to demonstrate corporate governance and social responsibility. Companies have quickly realized that overlooking the needs and interests of multiple stakeholders and the society at large is detrimental (Nalla, 2011; Vargas, 2017). Studies have shown there is positive growth in CSR development among countries. However Malaysia, as reported by Sharma (2013), is still in a weak position and applying social entrepreneurial actions are quiet low, which only perform 32% compared with 7 other countries as depicted in Table 1 below:

Table 1: Statistics of CSR Execution

Country	% of CSR Execution
United Kingdom	98
Japan	96
South Korea	52
Thailand	42
Singapore	38
Malaysia	32
Philippines	30
Indonesia	24

(Source: Sharma, 2013)

In addition to the fact that Malaysia is an Islamic country, an Islamic perspective of social responsibility is very much important and it demonstrates the Muslim obligation to uphold the faithfulness of Islam as a religion and a complete way of life (*ad-din*). Williams and Zinkin (2005) stated that, in Islam, there is no separation between the individual's public and private life. Hence, every decision and act in life and business must be based on Islamic teachings.

A number of studies have looked into the CSR construct from the Islamic standpoint in the Malaysian framework. As Kamil and Jan (2014) reported and the study of Dusuki (2008) highlighted, there are salient differences between the conventional theoretical underpinnings of the CSR construct and the Islamic view of CSR. Where conventional CSR is based on reactive measures such as increasing shareholder value (economic view of CSR), or strategically aligning a firm as a good social entity (strategic CSR), Islam views CSR as a holistic construct which is at the core of, and cardinal to, Islam as enshrined in the *taqwa*-

paradigm. This paradigm intends to provide divine guidance to humankind (as vicegerents and stewards of the earth as ordained by the Creator, Allah SWT) and to uphold virtue and prevent vice, be it in social, corporate or environmental contexts.

It has been noted that every Muslim requires fulfilment of the five basic elements known as *Maqasid Shari'ah* commands of religion, intelligence, life, honor and dignity. This is evident in the case of Yazilmiwati and Ilhaamie (2012) as reported in a study among Muslim managers all over Malaysia which shows there is a link between the achievements of Muslimpreneurs with i-CSR activities. Even though the relationship does exist, it is weak. These i-CSR activities comprise the social responsibility towards Islam according to *Maqasid Shari'ah* principle which includes being obligated to pay zakat, helping the less fortunate and doing business according to Islamic law. Undeniably, this study indicates that Muslimpreneurs do execute i-CSR, however the result reports on a national level rather than a state level. Due to this limitation, this research will narrow down to one state which is Kelantan. There are 64,000 families in Kelantan who are defined as undergoing hardcore poverty and who have an average income of RM420. Another key point is that Kelantan is also known as *Serambi Mekah*, with the concern on the practice of Islam as the way of life (Utusan, 29th November 2013).

Therefore, this study will look at the practices of CSR among Kelantanese Muslimpreneur in helping others from the perspectives of Islam. In addition, the CSR practices must be based on the principle of *Maqasid Shari'ah*. This is because it can be viewed as an alternative guideline for CSR practices adhering to Islamic perspective, to get benefits and pleasure from Allah in this world and the hereafter and to determine which activities will be their priority in executing i-CSR. The objective of the research is to examine the use of Analytic Hierarchy Process (AHP) in prioritization of i-CSR activities chosen by the SME's Muslimpreneurs in Kelantan.

Islamic Corporate Social Responsibility (i-CSR)

Rizk (2008) highlighted that business ethics have become an increasingly important area of managerial competence and responsibility. Beekun 1997 (as cited in Rizk, 2008) noted that within an Islamic context, the term most closely related to ethics in the al-Qur'an is *khuluq*. The al-Qur'an, however, also uses a whole array of terms to describe the concept of morals or positive values: *khayr* (goodness), *birr* (righteousness), *qist* (equity), *'adl* (equilibrium and justice), *haqq* (truth and right), *ma'ruf* (known, approved), and *taqwa* (piety)

CSR is different from i-CSR in a number of respects. Most highlighted in the literature is the element of *taqwa*. Darrag and E-Bassiouny (2013) mentioned that i-CSR requires a *taqwa*-based paradigm, where corporations are not only driven by profit-maximization; which although one of its driving forces, is also driven by Islam's directions to pursue ultimate felicity in this life and in the Hereafter (*falah*). Corporations have to acknowledge their social and

moral responsibilities for the well-being of others including consumers, employees, shareholders, and local communities. In addition to *taqwa*, every Muslim is obligated to contribute zakat for the unfortunate. Islam allows its followers to conduct business for profit without harming others or the environment. People are expected to ensure justice to stakeholders and welfare of mankind (an-Nahl, 16:90). Islam also encourages people to take appropriate measures to check the concentration of wealth into a few hands, to redistribute resources, to minimize social gaps and to share the fortunes of the wealthy with unfortunate people in society by paying zakat (alms) and *sadaqah* (charitable donations) (Khurshid et al., 2014; Verma, Stoffova & Zoltan, 2018).

Previous research on Islamic CSR, Dusuki (2008) states that CSR in the Islamic view takes a rather holistic approach. Ahmad 2002 (as cited in Dusuki, 2008) mentioned that Islamic CSR offers an integralistic spiritual view based on the teachings of the al-Qur'an and the Sunnah and provides a better alternative philosophical framework for man's interaction with nature as well as his fellowmen. According to Rosbi Abdul Rahman (2010), social responsibilities towards Islam include being obligated to pay zakat, helping the less fortunate and doing business in accordance with Islamic law; whereas the social responsibility of the mind is the need to love - they will only have a healthy mind and senses if they interact with family members and the community. Alternatively, an entrepreneur will not be able to conduct their business wisely if they ignore these responsibilities and may revert to violence and terrorism. These losses of respect and love ultimately prohibit them from fulfilling their social responsibility. Social responsibility in their own life, on the other hand satisfies the needs and safety of self, family and society based on the Islamic economic system. An entrepreneur needs to realize that these responsibilities are for the welfare of all and act accordingly without jeopardy to himself and society.

Research Methodology

In this section, the method in conducting the research will be explained including the research design and process, research sample, instrumentation and procedure, and data analysis.

Research Design and Process

This research was quantitative and cross-sectional utilizing primary data collection. Face-to-face interviews with Kelantan SME Muslimpreneurs were carried out to ensure information accuracy to quality assure that the responses are properly understood (Sekaran & Bougie, 2013), validating the outcome of the analysis as the researchers can interpret any nonverbal cues from the respondent and develop an understanding of i-CSR Model using different measurement tools (Mukesh, Salim & Ramayah, 2013).

Research Sample

The sample unit of analysis in this research was SME Muslimpreneurs in Kelantan. According to SME Corporation Malaysia (2018), the total number of SME entrepreneurs in Kelantan is 46,618. According to Azmi (2014), over 50% of SME entrepreneurs in Kelantan clearly understand Islamic business practices. However there is no database on SME's Muslimpreneurs in Kelantan, therefore the estimated sample size of respondent is 100. The sampling techniques used in this study can be divided into two broad categories which are probability sampling and non-probability sampling. Each of these categories consists of numeral sampling techniques (Mukesh, Salim & Ramayah, 2013; Hair, Money, Samouel & Page, 2007).

Instrumentation and Procedure

The instrument used in this research was a structured survey questionnaire. The items in the questionnaire were prepared according to the research objectives and the research questions. The questionnaire was divided into four sections. Section A contains seven questions asking about the entrepreneur's profile such as gender, age, race, educational level and so on. Section B is about business characteristics demonstrated by the SME Muslimpreneurs. Section C is related to objective two of the research interrogating their concern on i-CSR and their obligation to help others. The last section, section D is related to a pairwise comparison between activities which attempted to determine the prioritized activities in i-CSR in relation to the Maqasid al Shariah aspect. The influence of each activity on the overall decision is based on Saaty'd (1980) scale of 1 to 9. Table 2 below illustrates the interpretation for each point on the scale:

Table 2: The Pairwise Comparison Scale as used by Saaty

Scale	Definition	Explanation
1	Equally important	Two activities contributes equally to the objective
3	Slightly more important	Experience and judgment slightly favor one activity over another
5	Strongly more important	Experience and judgment strongly favor one activity over another
7	Very strongly more important	An activity is strongly favored and its dominance is demonstrate in practice
9	Extremely more important	The evidence favoring one activity over another is of the highest possible order
2, 4, 6, 8	Intermediate value	When a compromise is needed. For example, a value of 2 means that the

		degree of important is between equally important which is (1) and slightly more important which is (3)
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(Source: Saaty, 1980)

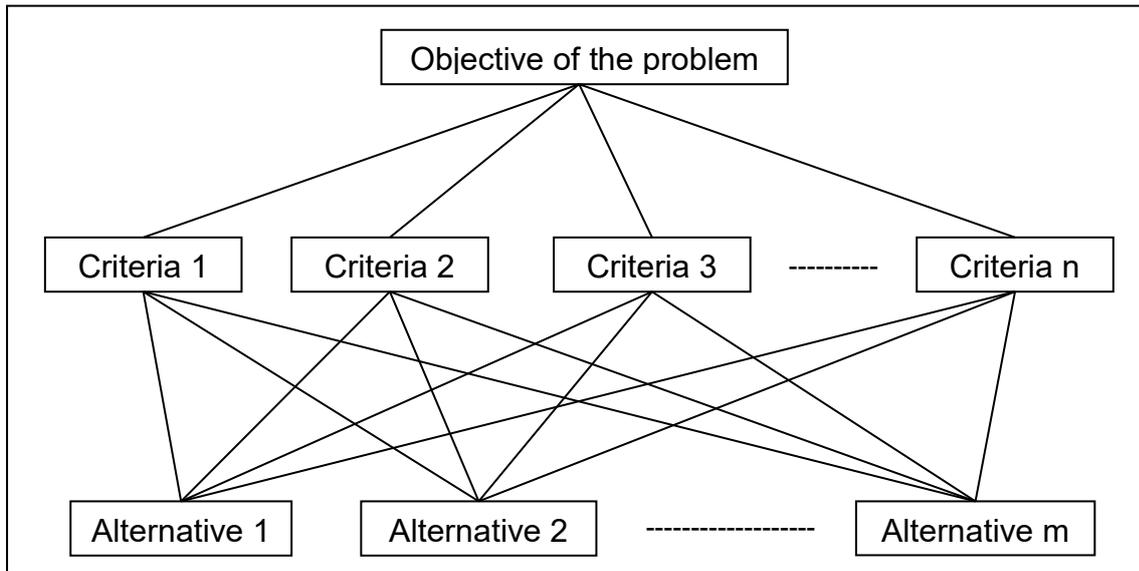
Data Analysis

Data collection through questionnaires was analyzed using the Analytical Hierarchy Process (AHP) approach. This research used AHP approach in order to identify the most important activity in i-CSR chosen by the Kelantan SME Muslimpreneurs. Other than identifying the most important activity, the goal of AHP is to rank the activities in a descending order. AHP is adopted because it is a multi-criteria decision approach that can prioritize, rank and evaluate activities (Huang, Liao & Lin, 2009). Theoretically, the AHP is based on three steps in solving problems (Saaty, 1980). The principles are decomposition of the decision problem, comparative judgement of selection criteria and alternatives and synthesis of the priorities. The explanations about these three basic principles are as follow:

i. Decomposition of decision problem

Decomposition of decision problem occurs when the decision makers model the problem as a three-level hierarchy. The top level consists of the objective of the problem. The middle level is the criterion that describes the decision alternatives. In some cases, the middle level has several levels where each criterion is further broken down into sub-criteria or sub-sub-criteria as the problem requires. The bottom level of the hierarchy involves decision alternatives for the problem. The three-level hierarchy is shown in Figure 1 below.

Figure 1. Three-level hierarchy



(Source: Saaty, 1980)

ii. Comparative judgement of selection criteria and alternatives

The second step in AHP is to make comparative judgements of elements in each hierarchy level (except top level) with respect to every element in the higher level, and also construct the normalization matrix. The elements are compared pair wise (two at a time) to obtain their relative importance to the problem. The comparison process is carried out to determine which of the elements in a pair is more desirable or preferred as compared to the others. Saaty's nine-point relative scale of importance has been used as shown in Table 4 below. The general form of pair wise comparison matrix for the AHP method, results in matrix A as shown in Figure 2 below.

Figure 2. General Form of Pair Wise Comparison Matrix

$$A = \begin{matrix} & k_1 & k_2 & k_3 & \cdots & k_n \\ k_1 & \begin{bmatrix} 1 & a_{12} & a_{13} & \cdots & a_{1n} \\ \frac{1}{a_{12}} & 1 & a_{23} & \cdots & a_{2n} \\ \frac{1}{a_{13}} & \frac{1}{a_{23}} & 1 & \cdots & a_{3n} \\ \vdots & \vdots & \vdots & \ddots & \vdots \\ \frac{1}{a_{1n}} & \frac{1}{a_{2n}} & \frac{1}{a_{3n}} & \cdots & 1 \end{bmatrix} \end{matrix}$$

In matrix A , k_i is the criterion i , while a_{ij} refers to the importance of the criterion k_i against criterion k_j . The value of a_{ij} is based on the relative scale of importance as shown in Table 4. Matrix A is an upper triangular matrix as the value of bottom triangle of the matrix is the

inverse to the values of the upper triangle matrix, where $a_{ji} = \frac{1}{a_{ij}}$. The diagonal of the matrix A is always equal to 1, where $a_{ii} = 1$.

iii. Synthesis of the priorities

The final step in AHP is to synthesize the comparisons to derive the priorities of the alternatives with respect to each criterion and the weights of each criterion with respect to the objective. This step in AHP is referred to as synthesization. Local priorities are then multiplied by the weights of the respective criterion. The results are summed up to derive the overall priority of each alternative.

There are many techniques that can be used for determining the weight which are Eigenvector, Singular Value Decomposition, Geometric Mean, Line Geometric Mean Mean and Mean Transformation (Nur Jumaadzan Zaleha & Daniel, 2003). The first original technique for the determination of weights is the Eigenvector technique proposed by Saaty (1980). This technique has been applied to the Expert Choice software (Ishizaka & Labib, 2009). As Expert Choice software used in analyzing the data for this study, then Eigenvector technique is indirectly used in the process of synthesizing a priority in this study. The steps for this technique are as follow:

- a) Square the matrix.
- b) Calculate the first priority vector by sum every element in each row of the pair wise comparison matrix. Divide the value of each row attained by the total sum of the values in order to obtain the first normalize priority vector.
- c) Repeat steps a and b iteration until the resulting priority vector is similar with the result of the previous iteration.

In this study, for the common weighting of criteria for i-CSR activities, the weighted arithmetic mean method was used to combine the individual results of one Muslimpreneur to the overall results of all 100 Muslimpreneurs. To do this, all weights for each criterion are summed and then divided by 100, the number of respondents who participated in this study.

In making paired comparisons the AHP deals with consistency because individuals often do not have the rational ability to be consistent. To do this, it is necessary to find its Consistency Index (CI) and Consistency Ratio (CR), which are defined by Saaty (1980) as:

$$CI = \frac{\lambda_{max} - n}{n - 1}$$

$$CR = \frac{CI}{RI}$$

Where λ_{max} = maximal eigenvalue, n = number of parameter in the matrix and RI = Random Index. The standardized RI values are those calculated by Saaty (1980) as shown in Table 3 below.

Table 3: Random indices

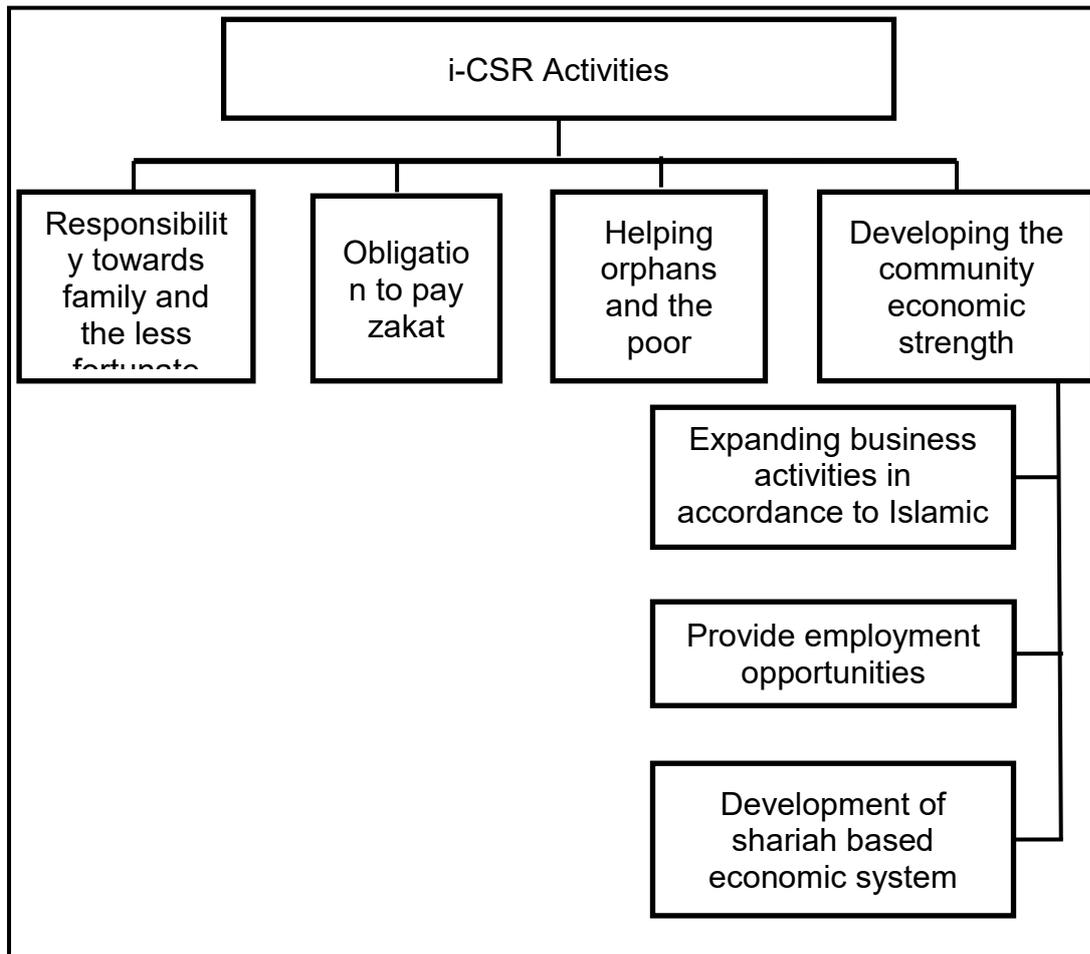
N	2	3	4	5	6	7	8	9	10	11	12	13	14	15
RI	0	0.58	0.9	1.12	1.24	1.32	1.41	1.45	1.49	1.51	1.48	1.56	1.57	1.59

If the value of CR is less than or equal to 0.10, then the pair wise comparison matrix has a satisfactory degree of consistency. Therefore the results of this matrix can be accepted. But if the value of CR is more than 0.10, then the pair wise comparison matrix did not have a satisfactory degree of consistency. The comparison matrix also cannot be used because it did not provide results that are authentic and assessment must be reconstructed. Decision support system software, in this case Expert Choice, is used to analyze the pair wise comparison between activities and to calculate the weights for each of the activities. One reason Expert Choice is selected as the AHP is that is the most important element. This software provides systematical mathematical solution which is quick and easy in obtaining the result.

Analysis

The analysis conducted in this section is to answer the objective of the research which is to prioritize activity among SME Muslimpreneurs in i-CSR in relation to the *Maqasid Shari'ah* aspects using the AHP method. An AHP model (Figure 3) was designed to comprehensively rank the activities in i-CSR. The hierarchy is structured by the first principle of AHP. This model has a two-step approach: firstly, the main activities which are responsibility towards family and the less fortunate, obligation to pay *zakat*, helping orphans and the poor and developing the community economic strength. In this study's AHP model, the activities are considered as the main four criteria with respect to the main goals. Secondly, there are several attributes for developing economic strength activities which are expanding business activities in accordance to Islamic Law, provide employment opportunities and development of *shariah* based economic system. The following figure shows the model used in this research:

Figure 3. The AHP Model



The hierarchy in Figure 3 contains a 4 x 4 matrix at Level 2 where all the activities are compared according to their importance with respect to the goal at Level 1. The sub-activities contain 3 x 3 matrix based on the developing economic strength activity at Level 2. Based on Figure 2, the element of activities selected are responsibilities towards family and the less fortunate, obligation to pay zakat, helping orphans and the poor and developing the community economic strength. The sub-activities for developing economic strength are expanding business activities in accordance to Islamic Law, provide employment opportunities and development of Shariah based economic system. The Muslimpreneurs preferences of each element in each level with respect to the higher level element are based on the Saaty's nine point scale as highlighted in Table 2.

In order to derive an overall weight of activity, the aggregation process of all analyses need to meet its requirement of CR less than 0.1 which is calculated using Weighted Arithmetic Mean technique. The aggregation results of 100 Muslimpreneurs who produce the overall weight of the activity in implementing the i-CSR are depicted in Table 4 below.

Table 4: Prioritize Activity in Implementing the i-CSR

Activity	Weight	Rank
Responsibility towards family and the less fortunate	0.4875	1
Obligation to pay zakat	0.2568	2
Helping orphans and the poor	0.1201	4
Developing the community economic strength	0.1356	3

From the analysis above, it can be seen that in prioritizing the activity in implementing the i-CSR, the responsibility towards family and the less fortunate activity is the most important activity. The second most prioritized activity in implementing the i-CSR is obligation to pay zakat, followed by developing the community economic strength. The least prioritized activity in implementing the i-CSR is helping orphans and the poor. Table 5 portrays the aggregation process of individual decisions that derive the overall weight of activity in developing the community economic strength.

Table 5: Prioritize Activity in Developing the Community Economic Strength

Activity	Weight	Rank
Expanding business activities in accordance to Islamic Law	0.2626	3
Provide employment opportunities	0.2739	2
Development of shariah based economic system	0.4635	1

From the analysis in Table 5, it is found that respondents have selected the development of Shariah-based economic system as their most preferred activity. In this case, the second most preferred activity happens to be providing employment opportunities. While expanding business activities in accordance to Islamic Law has the lowest overall weight.

Findings of the Research

The main thrust of undertaking the research is to examine the use of Analytic Hierarchy Process (AHP) in prioritization of i-CSR activities chosen by SME Muslimpreneurs. This study will look at the practices of CSR among Kelantanese Muslimpreneurs in helping others from the perspectives of Islam. In addition, the CSR practices must be based on the principle of *Maqasid Shari'ah*. This is because it can be viewed as an alternative guideline for CSR practices on the concept of Islamic perspective which is to gain benefits and Allah's pleasure in this world and the hereafter and to determine which activities will be their priority in executing i-CSR.

The analysis conducted in this research intended to answer the objective of the research which is to prioritize activity among SME Muslimpreneurs in i-CSR in relation to the *Maqasid Shari'ah* aspect using the AHP method. The hierarchy as stated in Figure 3 was structured by the first principle of AHP. The hierarchy consists of three levels: the first level is i-CSR and the second level consists of all the activities which are compared by importance with respect to the first

level goal. The elements of activities selected in Level 2 are responsibility towards family and less fortunate, obligation to pay zakat, helping orphans and the poor and developing community economic strength. Whereas, the sub-activities (Level 3) for developing economic strength are expanding business activities in accordance to Islamic law, provide employment opportunities and development of Shari’ah based economic system.

Thus, based on the above analysis, it can be seen that in prioritizing the activity in implementing the i-CSR, the responsibility towards family and the less fortunate activity happens to be the most important activity. The second most prioritized activity in implementing the i-CSR is obligation to pay zakat, followed by developing the community economic strength. The least prioritized activity in implementing the i-CSR is helping orphans and the poor. Further, based on the prioritized activity in developing community economic strength, respondents selected development of the Shari’ah based economic system as their most preferred activity. In this case, the second most preferred activity happens to be providing employment opportunities. Expanding business activities in accordance with Islamic law has the lowest overall weight. A summary of the research findings, which corresponds with the research objectives, is presented in a tabular manner as depicted in Table 6 below.

Table 6: Summary of the Research Findings corresponding with the Research Objectives

Objectives	Findings
1) To examine the use of Analytic Hierarchy Process (AHP) in prioritize i-CSR activities chosen by the SME’s Muslimpreneurs	<p>Most prioritizing the activity in implementing the i-CSR based on ranking:</p> <ol style="list-style-type: none"> 1) Responsibility towards family and the less fortunate activity. 2) Obligation to pay zakat. 3) Developing the community economic strength. 4) Helping orphans and the poor. <p>Most prioritizing activity in developing the community economic strength, based on ranking:</p> <ol style="list-style-type: none"> 1) Development of Shari’ah based economic system. 2) Providing employment opportunities. 3) Expanding business activities in accordance to Islamic law.

Implications of the Study

The study findings show that there is one main implication which is understanding the prioritize activity among SME Muslimpreneurs in i-CSR. This implication is of a theoretical nature. The theoretical implication contributes to the disciplines of SME Muslimpreneurs in CSR from the Islamic perspective.

The implication then is that in prioritizing the activity in implementing the i-CSR, the responsibility towards family and the less fortunate is the most important activity and the least prioritized activity in implementing the i-CSR is helping orphans and the poor. This is due to most SME Muslimpreneurs emphasis on family as the most important responsibility before fulfilling their responsibility to others such as helping the poor. One pertinent finding from this study is that for one to lead in any one of the spheres in i-CSR activity among SME Muslimpreneurs, it is of prime fundamental importance that *tauhid* to Allah SWT which is dinculcate in *Maqasid Shari'ah* concept, is the first prerequisite aspect identified.

Conclusion

This article has provided evidence that this study met all the objectives of the research as well as answered all the research questions outlined in this study. This study has put forth the concept of i-CSR as well as the details as to the i-CSR among Kelantan SME Muslimpreneurs. This study has also presented the necessary features and prioritized the practices of CSR among Kelantanese SME Muslimpreneur in helping others from the perspectives of Islam. The findings of the research contribute to the steadiness of the i-CSR in general and i-CSR among SME's Muslimpreneurs in Kelantan specifically. This exploratory study with some descriptive elements has shown the application of AHP analysis technique in prioritizing i-CSR activities chosen by the SME's Muslimpreneurs. Thus this research has paved the way for further research to produce a more complete and comprehensive i-CSR.

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