



Secular Effect of Social Responsibility In Islamic Banking

Parisima Farrokhkish*

* Researcher in Islamic Banking

Contents

Subject	Page
Abstract	483
1- Introduction.....	484
2- Corporata Social Responcibility Definition.....	486
3- Corporate Social Responsibility in Islam.....	488
3-1- Framework of Corporate Social Responsibility in Iran.....	488
3-2- Content of Social Responsibility in Islam.....	491
4- Social Responsibility and Islamic Banking.....	493
5- Benchmark for Social Disclosures by Islamic Banks.....	498
6- Conclusion.....	503
References	507

Figures & Table

Subject	Page
Figure 1- Diagrammatic Presentation of Islamic Banking position in the Community and its Social Role.....	497
Figure 2- Diagram of the Conceptual Framework of Corporate Social Responsibility in Islam.....	504
Table 1- The Social Disclosure by Islamic Banks.....	502

Abstract

The purpose of the paper is to give an overview of the social responsibility of Islamic banking, by focusing on the Islamic view and the effectiveness on business and socio-economic life in a way that is different from the conventional understanding of CSR. This paper aims to explore the concept of corporate social responsibility in Islam with different perspective on framework and systems theories. This is on the Islamic perspective of accountability, social justice, and ownership, for social disclosures, which is expects Islamic banks to provide services that take into account the special social role of these banks. In this regard, the objective of social responsibility disclosure in Islamic banking is highlighted and thereupon, contributes a benchmark for social disclosure by Islamic banks, which is pragmatic and takes in to account the different secular effects facing Islamic banks.