



The Impact of Corporate Social Responsibility in Bangladesh Halal Food Industry

Mohammad Faruk Hossain¹, Dr. Che Thalbi bt Md. Ismail², Dr. Nazli Mahdzir³

¹ School of Law, Ghazali Shafie Graduate School of Government, Universiti Utara Malaysia, Sintok-06010, Malaysia, Email: lawyerfaruk@gmail.com

² School of Law, Ghazali Shafie Graduate School of Government, Universiti Utara Malaysia, Sintok-06010, Malaysia

³ School of Law, Ghazali Shafie Graduate School of Government, Universiti Utara Malaysia, Sintok-06010, Malaysia

ARTICLE INFO

Article History:

Received: May 15, 2021

Revised: June 28, 2021

Accepted: June 30, 2021

Available Online: June 30, 2021

Keywords:

Islam

Halal

CSR

Halal food

Dietary laws

Bangladesh

ABSTRACT

For Muslims, all worldly deeds are equal to worship if they are performed in the way given by Allah (SWT). Every aspect of human life is recorded in the Muslim's Holy book Al-Quran. The Muslim way of eating or trading is determined and governed by Islamic law. Allah (SWT) has ordained for Muslims all the permissible and forbidden worldly matters. The main purpose of this article is to discuss the impact of corporate social responsibility with halal food and halal food business in Bangladesh. Halal food is one of the most important elements of daily life of Muslims. This article focuses on what kind of steps a halal food business needs to take to protect the religious beliefs and obligations of Muslims. So that the supply of Bangladeshi halal food in the international market and halal quality of international consumers can be ensured.



© 2021 The Authors, Published by iRASD. This is an Open Access article under the Creative Common Attribution Non-Commercial 4.0

Corresponding Author's Email: lawyerfaruk@gmail.com

1. Introduction

Food is a basic commodity, and the reasons behind having food do not represent a mere status of hunger, but it has cultural, religious, and spiritual considerations (Adekunle & Filson, 2020). Religion greatly impacts food culture (Razzaque & Chaudhry, 2013; Rezai et al., 2015). Almost every religion in the world prescribes norms for food to be eaten by the disciples (Kim et al., 2008; Tieman, M. & Hassan, 2015). For illustration, beef eating is prohibited in Hinduism, and pork is forbidden in Islam and Judaism (Talib, 2017).

Islam accepts food consumption as a form of worship (Talib et al., 2015) if it complies with the rules and standards as prescribed in Sharia (the divine law and values as given by Allah (SWT)). Sharia distinguishes between Halal and Haram (permitted and prohibited) (Fuseini et al., 2017; Regenstein et al., 2003). Going beyond Sharia fundamentals to invoke enhanced features that make something good, pure, and wholesome is called the Halalan-Thoyyiban (Abdullah, 2018). Sharia recommends that Muslim look for Halalan-Thoyyiban that Muslims obey all the time and maintain even while having food.

Although Halal and Haram are well distinguished, Muslims need to practice caution all the time and warn themselves from consuming the Haram by mistake. As the Prophet Mohammad (SWT) said, "The lawful (Halal) is clear, and the unlawful (Haram) is clear and between that are matters that are doubtful (not clear); many of the people do not know whether it is lawful or unlawful. So whoever leaves it to protect his religion and his honor, then he will be safe" (as cited by Talib, 2017, At-Tirmidhi, 12:1205). In Islam, Muslims are recommended to avert doubtful/suspicious things, as they may take the lead to the state of Haram. Islamic scholars emphasized that averting doubtful things is considered an act of adoration in Islam (Riaz and Chaudry, 2004). This indicates that Muslims should consume pure and confirmed Halal and avoid all the doubtful items.

The primary objective of the Halal food business is to ensure Halal besides earn a profit. Corporate social responsibility (CSR) of the Halal food business is the concept of Halal itself. CSR is a notion whereby businesses are expected to be held responsible for their action by an array of stakeholders (Carroll, 1999). Sen & Bhattacharya (2001) opine, "The term stakeholder regarding CSR includes customers, employees, governments, communities, NGOs, investors, suppliers, unions and regulators." CSR expert Carroll (1999) opines, "Businesses are socially and ethically accountable for their act and behavior to the stakeholders." This is because business mismanagement and negligence could affect the stakeholders. Since maintaining Halal is obligatory for Muslims, this paper intends to explore the impact of CSR on the Halal food industry in Bangladesh, which is growing remarkably worldwide.

Halal businesses should ensure Halalness of their food components per Sharia principle and protect Muslim's faith and religious interest. Because the key to the idea of CSR of Halal food business is simply the idea of Halal, that should be observed by every Halal food operator (Suhana et al., 2014). Business operations not for mere material improvement. It is to prompt social justice and spiritual development (Abeng, 1997; Gambling & Karim, 1991). Methodically this paper utilizes a qualitative approach. The study is a desk and descriptive research using secondary data. The researcher reviewed the existing classical and contemporary literature such as journals, magazines, and research works related to Halal and CSR.

2. Understanding the Concept of Halal Food

Muslim must consume Halal food based on the Sharia dietary norms (Regenstein et al., 2003). These norms are derived from the Quran and Hadith (the practices of the Prophet Mohammad), Ijma (intellect or wisdom), and Qiyas (consensus of religious scientists) (Zainul et al., 2004). The Holy Quran says "O ye people! Eat of what is on earth, lawful and good; and do not follow the footsteps of the Evil One, for he is to you an avowed enemy" (Ali, 1975, v. 2:168); "O ye who believe! Eat the good things that We have provided for you and be grateful to Allah if it is Him ye worship" (Ali, 1975, v. 2:172); "(Saying): 'Eat the good things We have provided for your sustenance, but commit no excess therein, lest My Wrath should justly descend on you: And those on whom descends My Wrath do perish indeed!'" (Ali, 1975, v. 20:81). Hence in Islam, consuming Halal objects is not an alternative, but it is a compulsion to Muslims (Wan et al., 2014).

Allah (SWT) has granted Muslims to eat all His created food unless certain prohibited items (Adekunle & Filson, 2020). They have pointed "Allah (SWT) has prohibited pork, carrion, blood or the meat of animals that died of causes other than proper slaughtering, food that has been dedicated or immolated to someone other than Allah (SWT), alcohol, intoxicants and inappropriately used drugs". Muslims are ordered to abstain from consuming those prohibited items to protect their faith and physical and spiritual wellbeing (Talib, 2017).

Islamic scholars interpret the term Halal food considering the religious faith and obligation. Al-Qaradawi (1982) defines "Any food which is hygienic and healthy and in the accordance of the teaching of the Quran and Sunnah, Ijma (consensus) and Qiyas (deduction of analogy according to the Shafie or any one of the Hanafi, Maliki or Hanbali school of thought or fatwa (decree) approved by the relevant Islamic authority". Ceranic & Bozinovic (2009) opine "Halal food is made as per Islamic law that follows the subsequent two requirements: (1) does not have any components which are not permitted in the Islamic law, and (2) throughout manufacturing, storing and shipping not ever meet up prohibited elements".

Dollah et al., (2012) provide an interesting interpretation of Halal food "Encompasses the aspects of slaughtering, storage, display, preparation, cleanliness and sanitation and must not be adverse to health. All contents of particular food must be following Islamic dietary laws". Hanzae & Ramezani (2011) provides a similar interpretation as "Truly from the farm to the table and requires nutritious items prepared from permissible ingredients cleanly and hygienically." Ambali & Bakar (2013) say, "Food that has not been prepared processed or manufactured using instruments or ingredients that were not free from anything impure according to Sharia law". Said et al. (2014) interpret the term Halal food in the best way as "Anything that human being can eat or drink and there is no religious evidence prohibiting it, and its constituents are free from any unlawful or impure elements".

Scholar opines, "Sharia dietary norms apply to food items such as meat and dairy products, prepared and packaged foods, cosmetics, pharmaceuticals, nutritional and dietary supplements, and packaging materials" (Regenstein et al., 2003). Considering the Sharia dietary norms, the Halal sector is growing globally, and public attention is rising due to safety, hygiene, and quality assurance. Consumable items (i.e., food or drink) which are prepared as per Sharia dietary instructions are promptly acceptable by everyone regardless of religion (Ambali & Bakar, 2014). Muslim consumers prioritize Halal products as they fulfill the requirements of Sharia dietary norms. Non-Muslim receives Halal products as the symbol of hygiene, quality, and safety (Ambali & Bakar, 2014).

3. Business Perspective of Halal

The definition of Halal has tremendously expanded from food and beverages to the non-food sector, which includes the banking and finance sector, insurance, travel and tours, education and training certification, consultancy, and healthcare (Ibrahim et al., 2010). The Halal concept has opened the opportunity to all regardless of religion, sex, race, place or culture due to its remarkable rising and demand from all over the world. Johnson (2019), in his work, mentioned the global Halal sector involving food, beverages, pharmaceuticals, cosmetics, and personal care worth USD 9.7 trillion (BDT 826.149 trillion) within 2018 until 2025, constituting 2.18 billion Muslim population. However, to achieve the global Halal market and compete, businesses need to comprehend and appreciate the religious and scientific basis of Halal requirements (Baharuddin et al., 2015). Scholars opine that to penetrate the global market considering quality and value, each Halal object should reach the international standard (Majid et al., 2015). For such an international standard of Halal certification, a particular authority needs to take charge and monitor the procedure to ensure the quality and authenticity of the certification (Rahim, 2020).

To access the global Halal market, businesses need to obtain a Halal certificate (Adekunle & Filson, 2020). There are about two hundred (200) Halal certification bodies worldwide that are typically Islamic organizations. International Halal Integrity Alliance reveals about 122 Halal certifying bodies worldwide and only 71 are recognized in 29 countries (Talib et al., 2015). All of them are destined by one main objective to preserve a reliable approach of certification and knowledge on Halal (Alhabshi, 2013). They inspect and declare the Halalness of manufactured goods and their basic components as per Islamic dietary requirements set out by the certifying authority (Lam & Alhashmi, 2008; Riaz, 2010; Talib et al., 2015; 2016). Each of them tends to come up with a distinctive logo or label shown/displayed on the commodities or within the business (Regenstein et al., 2003; Talib et al., 2015).

It is fair to say there is no unified Halal standard due to different Muslim sub-group with different ideologies (Alhabshi, 2013). However, the major Halal market is cultivated by food and beverages where Halal certification refers to food safety certificate. Such a food safety certificate indicates businesses follow Halal practices from the very beginning until the end of any food production (Lam & Alhashmi, 2008; Talib et al., 2015). Such certification indicates protection of "Islamic cultural and religious prescription" (Adams, 2011), where business enjoys lawful assertions, trustworthiness with consumers, and enlarges market prospects (Regenstein et al., 2003). This leads businesses to become Halal certified to provide the consumer with what they want and gain public trust and profit from the global Halal market (Ghani, 2012). To date, the lack of a universal standard of Halal food leads to unwarranted misunderstanding and question among all (Ibrahim et al., 2012). It is identified that many businesses tend to run their businesses with Halal certificates, but their consideration makes the certificate a mere marketing tool in the market (Asa, 2019). Some even illicitly run their business and accumulating false Halal certification due to the complexity, time consumption, and cost of the process (Noordin et al., 2009).

Food Safety Authority in Bangladesh

In Bangladesh, the Ministry of Food established Bangladesh Food Safety Authority (BFSA) under the Food Safety Act 2013 in 2015. BFSA is the main governing body in the country ensuring food safety while focusing its core duties and responsibilities as "To regulate and monitor the activities related to manufacturing, importing, processing, storage, distribution, and

sale of food to ensure access of safe food through the exercise of appropriate scientific methods, and to coordinate the activities of all organizations concerned with food safety management" (Bangladesh Food Safety Authority, 2019). To establish a food safety network up to the field level, the BFSA coordinates with the Department of Agricultural Expansion (DAE), Fisheries (DOF), and Livestock Services (DLS), who controls the food safety at the farm production level in the country.

The BFSA and the Bangladesh Standard and Testing Institute (BSTI), responsibly test food samples from the domestic market from time to time. BFSA and BSTI are responsible for enforcing food safety in the country. BSTI is accountable for managing the license and registration of food where BFSA has no control. The BFSA has ten (10) food testing labs under various departments and public institutions. To enhance the capacity, BFSA and Food and Agriculture Organization of the United Nations (FAO) have established a National Food Safety Laboratory (Food and Agricultural Organization of the United Nations). Both the BFSA and BSTI are collaboratively working together to implement food safety and control in the country.

BSTI performs inspection procedures and testing of food products during processing to regulate quality standards. However, Suman et al. (2021) researched food safety system in Bangladesh and reveals that "BFSA regulates the standards for food and testing at the processing stage. City corporations, district health departments, sub-district health departments, and the Directorate of National Consumer Rights Protection (DNCRP) are responsible for implementing food safety through inspections. The Local Government Division (LGD), the Directorate General of Health Service (DGHS), and DNCRP ensure food safety at domestic distribution and marketing levels by inspecting public markets, restaurants, supermarkets, and retail. Specifically, DGHS, DAE, DLS, DOF, and the Ministry of Food control enforcement at the district and sub-district levels while BSTI, DOF, BFSA, and DNCRP food safety officials have control at the division level through license control, sample monitoring, and testing. The food safety officials from the LGD control the inspection of food at the city corporation and rural city levels".

4. Bangladesh Halal Certification

The process of Halal certification of products or services refers to complying with Sharia law. The system of the Halal certification and verification is considered as the key element that provides confidence to consumers on the Halal quality (Khan & Haleem, 2016). Hence the Halal certification becomes a lucrative decision for businesses as it increases sales and acquires more profit. Research on Halal certification found that businesses get a remarkable consumer rise just after the issuance of the Halal certification (Sabri, 2006). For instance, Halal certification enabled a Malaysian frozen food company to gain its full target market. Likewise, various European businesses achieved the Asian market because of the Halal certification of their products (Liow, 2012).

In Bangladesh, the Halal Certification Department is an important section of the Bangladesh Islamic Foundation (BIF). The BIF issues Halal Certificates only after it certifies the quality of the product. The BIF is the appropriate authority for the issue of Halal certificate as there is a religious affiliation in the issue of Halal certificate. In today's world, the Halal sector has emerged as an important sector in trade and commerce in almost all countries, irrespective of Muslims and non-Muslims. Bangladeshi product manufacturers have earned a lot of foreign currency by exporting Halal food, consumer goods, cosmetics, pharmaceuticals, and other products to different countries by obtaining Halal certificates in favor of their products. The Halal industry is currently being considered an important potential sector in the country's economic development (Sarkar, 2020).

There is a market of Halal products worth about three trillion dollars in the international market. Due to a lack of Halal certification, Bangladeshi manufacturing companies have not been able to enter the world market for a long time. Bangladesh Halal Expo 2017 was held on June 17-18 to create opportunities for Bangladeshi products to enter the international Halal market. It was recommended to issue a Halal Certificate through a strong committee consisting of experienced officials from different departments, including Mufti, Muhaddis, Mufassir of the BIF. Just as consumers in Bangladesh are interested in purchasing goods by looking at Halal certificates, opportunities to market consumer goods without certificates in different countries

are limited. In this situation, because of domestic and foreign demand and for export and popularization of consumer goods produced in Bangladesh, the Halal Certificate Department Issues Halal Certificates and Logos from the BIF in the light of the Halal Certificate Policy approved by the appropriate authorities. So far, the BIF has issued Halal certificates and logos in favor of 300 products produced by 115 companies (Sarkar, 2020).

5. Key Segments of the Food Processing Industry in Bangladesh

One of the key sectors contributing to the manufacturing industry of Bangladesh is food processing that accounts for (22%) of total manufacturing production. It contributes about (1.5%) to the national GDP (Bangladesh Bureau of Statistics, 2019). It had a steady estimated growth rate of (15%) from 2013 to 2018 that reached the market value of USD 19.7 billion (Suman et al., 2021). This indicates the growth of the food industry in Bangladesh is very high. The following discussion highlights some of the key segments of the food processing industry in Bangladesh.

Shrimp processing is one of the most developed export-oriented business sectors in Bangladesh. This sector contributes about USD 400 million to export and 85% of the total aquaculture exports of the country (Bangladesh Bureau of Statistics, 2019). Under the Bangladesh Frozen Foods Exporters Association (BFEEA), 76 out of 105 registered frozen food units are approved for European Union exports. Most of the companies in this sector are certified for ISO 22000/FSMS 22000 or Hazard Analysis Critical Control Points (HACCP), and they are aware of food safety risks and testing requirements. Fish Inspection and Quality Control (FIQC), the wing of the DOF, conduct regular inspection and companies are bound to test their product through FIQC for export clearance (Suman et al., 2021).

Fish production and processing in Bangladesh is a developed sector contributing about 15% to the total aquaculture export. Fish is being consumed fresh in the country, and a small quantity is processed into various frozen products. It is one of the main protein sources in Bangladesh and amounts 60% of the animal protein consumed. DOF conducts regular inspections in this sector to secure food safety and due to their increased surveillance and outreach, the industry is free from chemical contaminations such as formalin (Suman et al., 2021).

Bakery and the confectionary are a fast-growing sector in Bangladesh. According to Bangladesh Auto Biscuit and Bread Manufacturers' Association (BABBM), "There are approximately 5,000 semi-automated or small manual bakeries, and 60 large factories registered manufacturing bakery products in Bangladesh" (Bangladesh Agro-Processors' Association (BAPA). The market value of the sector is about USD 354, with about 15% annual growth. The BSTI fully governs the sector from the raw material to finished products, including processing (Suman et al., 2021).

Fruit and vegetable processing is an export-oriented sector in Bangladesh. The key fruit processing segment includes mango pulp processing, tomato processing, and frozen vegetables. Processed mango products and tomato products have a significant contribution to the export market of the country. There are no established food safety and hygiene license requirements for the mango pulp industry, but tomato products are mandatorily governed by BSTI standards. However, frozen vegetables or other processed ready-to-eat frozen products adopt ISO 22000 or other voluntary quality and food safety standards (Suman et al., 2021).

Spice processing in Bangladesh includes two major spices such as chili and turmeric. Almost all turmeric produced in different places of Bangladesh is processed into turmeric powder and chili into chili powder. A lesser quantity of chili is processed into other products like sauces. This group of products is mandatorily governed by BSTI standards (Suman et al., 2021).

Meat processing in Bangladesh refers fresh meat consumption purchased from fresh food market. It is one of the main export-oriented industry. Meat processing includes beef, buffalo, goats, sheep, and poultry. Usually, the fresh food market practices the traditional methods of slaughtering. In major cities of the country, animals are slaughtered mostly with official slaughter facilities compared to urban areas. Compared to other, the demand for poultry is

growing at a rate faster than those for other animals. However, a study reveals that most slaughtering occurs in unofficial and unregulated sites without proper veterinary supervision. In terms of poultry, there is a lack of proper training for farmers and poultry meat producers (Suman et al., 2021).

6. Corporate Social Responsibility in Bangladesh Halal Food Processing Industry

The earlier discussion shows a preview of the country's major food processing segments, and it has shown that most of the sectors have its own obligations to fulfill. As per the understanding of Halal food, the above-mentioned food processing sector exemplifies that they are usually considered Halal since they have mandatory requirements to fulfill before they reach the customers. Moreover, the certifying authority, as discussed earlier, namely BSTI, also collaborates with BIF to justify Halal. Bangladesh is a Muslim majority country, and the food culture usually goes to Halal. BFSA ensures food safety which is also an assurance for Muslims as the vast domestic consumers have their justified food items. BIF ensures Halal products where it needs Sharia dietary norms compliance assurance for protecting the Muslims. It aims to confirm the product with the right quantity and description with good quality. As per Sharia, Halal food requires to adhere to sharia norms from source to destination and not becomes harmful until final consumption (Muhammad et al., 2016).

Since there are no universal Halal standards and businesses need acceptance to enter and compete globally, the Bangladeshi food processing sector should focus on CSR practices to survive in the market and gain profit. BIF is getting global approval, and it is the business to show their CSR before global customers to get their attention. Because Halal consumers worldwide are worried about the safety and ingredients of products, especially food items. Consumers look for authenticity of Halal products from raw materials to final products, including Halal manufacturing procedure (Mohezara et al., 2016). Thus, the total manufacturing of Halal products requires to comply with comprehensive guidelines from the BIF. In terms of food, Halal-related issues must be a high priority. Any unethical operation or confusion regarding the ingredients with business should be informed to the consumers.

Maloni & Brown, (2006) pointed "Food processing sector should consider eight areas of responsibility such as animal welfare, biotechnology, environment, fair trade, health and safety, labour and human rights, procurement, and community". According to the animal welfare alludes to altruistic methodologies in dealing with, lodging, moving, and butchering animals. Many countries have started industrial farming considering efficiency and economies of scale where the dominant part of the animal products is given by rigorous captivity system. There is a lack of proper care and attention, repudiating animals the chance to grow in a manner suitable to the animal behavior of their genus. Moreover, animals are treated as the machine to produce outcome beyond their psychological limit. The milieu of most industrial farms is untidy and poor aerated that raises the issue of animal wellbeing. Businesses should take proper initiative regarding animal welfare to help the local businesses reduce cost (Maloni & Brown, 2006).

The term biotechnology refers to using the biological process to produce useful inventions in which DNA from a variety of creatures are cultivated, copied, analyzed, and stimulated for expansion to apply in plants and animals (Gosling, 1996). Biotechnology provides huge advantages such as modified food ensures food convenience, diet, and monetary advantages (Curtis et al., 2004). In many countries, genetically modified food is considered a technique to endlessly feed people. It is a new opportunity in agriculture and food production to improve crop, fish, or livestock characteristics. However, scholar claims that genetically modified food has led to ethical and religious anxieties (Anas et al., 2013; Safian & Hanani, 2005). For instance, Islam considers tampering with life and transforming God's creation to produce another invented creation as a major sin. God bans needless alterations of His creations. The alteration that falls under the category as essential is permissible in Islam, i.e., genetic modification to reduce reliance on pesticides and herbicides, which raises welfare and precludes destructive influences on the environment and human lives.

Corporate responsibility to the environment implies concerns such as compost disposal, land and water waste, deforestation, and the use of chemical needs much care. Initiatives should

be taken to reduce other environmental factors such as fuel consumption and global warming. Consumers are well-concerned about their food and the effect of the food industry on the globe, leading to the manifestation of natural food products. Such natural foods usually result in organic farming practice and controlled use of the chemical in the cultivation practice (Maloni & Brown, 2006).

Like other industries, i.e., the garments sector, the food sector is being subjected to labor and human right issue. The food sector necessitates physical strenuous, and risky agricultural labor work. Issues usually relate to pesticide contamination, worker education regarding chemical usage, field management, hygiene, safety, etc. (Martin, 1991). Considering the hard and risky labor in the food sector farmers and the agricultural worker gets a low salary, and research found that most (75%) of them live in destitution (Maloni & Brown, 2006). Outside wage concerns, research also reveals that agriculture involves the most significant child labor influence. Within the agriculture sector, lots of children work with their families in the field (Zeytinoglu et al., 2004).

Although free trade has brought huge benefits and prosperity to many, there are still issues related to fair trade, especially for those who depend on single-crop cultivation. They are mostly striving in a market dominated by big multinational companies. Small-scale farmers have few opportunities to make an income, and many of them live in hardship and are continually incapable of meeting their most basic needs (Maloni & Brown, 2006).

Procurement lead business to corruption. Businesses that involve procurement provides mysterious presentation to public. Business follows tricks such as providing bribery, presenting a gift, or encouraging people to favor merchants. Procurement insists the targeted purchaser to consider the product without a fair consideration to the price, quality, and delivery, which destroys fair trade and makes the market unfair and uncompetitive (Forker & Janson, 1990).

Community is a significant part of business activities. Business negligence and mismanagement may affect the community very easily for what business requires to maintain the community's well-being where it operates its function. Business responsibility to the community implies a set of actions that offer support for the community people (Maloni & Brown, 2006). Such efforts involve educational support, economic development, job training, employees volunteering, healthcare, and housing. The volume of these attempts turned primarily around economic contributions.

These eight areas of CSR of Maloni & Brown (2006) represent the food processing sector's initiatives by which business can achieve customer's trust and gain the market. However, such responsibilities are available in the Islamic concept of CSR that relate to Halal business. Halal food business needs to deploy initiatives that ensure social justice, which is the foundation of Islam. It prevents Muslims from doing any harm to others (Yusoff, 2002). The Quranic verse exemplifies that "Allah commands justice, the doing of good, and liberality to kith and kin, and He forbids all shameful deeds, and injustice and rebellion..." (Ali, 1975, v. 16:90). Additionally, it needs to consider the concept of brotherhood that makes Muslims responsible to each other (Alhabshi, 1994). Maintaining these two concepts such as social justice and brotherhood can lead a business to a superclass CSR practice (Naqvi, 1981) as it is promoted in the Hadith "A Muslim is a brother of another Muslim: he neither wrongs him, nor leaves him without help, nor humiliates him" (Muslim).

CSR in traditional ideology is a way to enhance corporate goodwill or promote economic success and legitimize society. Compared to this view, Islam encompasses a wider meaning where a business has roles and responsibilities as an earthly representative of God (vicegerents) in all situations as a vicegerent business is considered as a trustee of everything on this earth. Businesses are responsible to Almighty God for every action. Businesses are countable for the resources they utilize and manage. This leads business activities and operations to virtue of honesty, patience, determination, and fairness (Hassan, 2010).

In Islam, CSR is apparent as a moral and religious initiative of the business. It is based on the belief that businesses should practice good management. Practicing CSR as per Islamic guidelines implies that business has numerous other objects besides its profit maximization

objective. The Islamic concept of CSR that commits to social justice and brotherhood brings equilibrium between rights, duties, and responsibilities of individuals and towards others (Parvez, 2000).

Business under Halal concept needs to deploy Islamic ethics that leads to CSR in every action of the business activities. The philosophy of ethics addresses moral conduct. Morality is a concept that determines right and wrong, good, and bad. Morality can be defined as a means and ends where means refer to the process and ends refer to the impact (Cherrington & Cherrington, 1995). Ethics, therefore, can be described as the code of moral principles that establish good and bad behavior standards (Schemerhorn, 2008).

Halal-certified food business represents the teaching of Islamic business principles. Islamic business ethics is indispensable for Halal certified food business. Islamic business ethics are the moral codes of the Al-Quran and the Sunnah of the Holy Prophet (SWT) (Ebrahimi & Yusoff, 2017). It applies to every aspect of the life of Muslims, including business and administration. In Islam, business falls under the jurisdiction of Islamic Muamalat. The Arabic term Muamalat means man-to-man relationship. However, Islam requires the business to be undertaken per the Sharia principles to achieve God's blessing (Barakah) and success and salvation (al-Falah). Business needs to intently see what is determined as Halal and Haram in a different part of its exercises (Abeng, 1997; Ismail, 2001; Selvaraj & Muhamad, 2004). A halal certified food businesses must avoid every object that is deemed unlawful or prohibited for Muslims.

Scholar opines that the underlying principles of Islamic business are the concept of Khilafah and Shura (Gambling & Karim, 1991). Muslims are the trustee of God's creation on this earth, and within the principle of Khilafah, they are personally liable for everything they do with the resources trusted to them. The principle of Shura obliges Muslims to pay attention to those who have been affected by their acts. Therefore, business under the Halal concept requires maintaining those divine principles to protect the interest in both the earthly life and life hereafter.

7. Impact of Corporate Social Responsibility Halal Industry

In this modern era of business, consumers are well-concerned about their daily food. They are aware of and observe the food ingredients in detail and keep in-depth look at the supply chain management side. Halal food items consumer provides a greater concentration on the object whether it ensures Halal ingredients or not (Jaafar et al., 2011). Research suggests that CSR practice of company establishes a significant relationship with customer's behavior towards the company and its products and services (e.g., Rahim et al., 2011; Safi & Ramay, 2013; Vahdati et al., 2015). Consumers are the focus of every company. Consumer's acceptance enables the company to run and gain the market. Scholars found that CSR activities of companies influence the consumers whether they accept the product or not (Safi & Ramay, 2013). Both the acceptance and perception regarding products and services relate to CSR significantly (Scholder et al., 2006; Sen et al., 2006).

Research found that consumers nowadays expect to know what companies do and their CSR initiatives (Pomeroy & Dolnicar, 2009). It is fair to say the society has become more proprietary, and there is more awareness of CSR amongst consumers (Rahim et al., 2011). Butt (2016) reveals that "the consumers from lower-income group are mainly concerned with price and do not care much about the CSR initiatives of companies". He experienced such behavior through three in-depth interviews and three focus groups.

Surprisingly, there are different perceptions regarding the importance of CSR activities among people in different regions. According to Maignan (2001) people from Germany and France stressed more on the company's legal responsibility and then the ethical, philanthropic, and economic responsibility. Similarly, Visser (2005) reveals people in Africa stressed more economic responsibility and then philanthropic, legal, and ethical responsibility. Therefore, CSR activities influence consumers based on the perception of the importance of companies as they expect to be like.

Although different regional perceptions may exist regarding CSR's importance, there are always positive relationships between company and consumer (Amran & Nejati, 2014; Nochai & Nochai, 2014). Various research investigated the impact of CSR on consumer's acceptance behavior, and it is found that most of the research respondents are not willing to accept products and service from irresponsible companies (Zhao, 2012). Research reveals that consumers are much conscious about the product and services and the company's CSR activities that insists companies to commit greater social and environmental responsibility (Boccia et al., 2018). Company needs to practice fair CSR that leads to higher consumer satisfaction. For the vast stakeholders, including consumers, CSR is considered a positive ideal of corporate behavior enabling the growth of corporate reputation that reflects how the company is perceived as good or bad (Roberts & Dowling, 2002).

8. Discussion

The Halal food industry is spreading remarkably due to religious values and public demand. Halal food is acceptable worldwide since they represent quality and authenticity. To gain the Halal market and ensure stability Halal food businesses need to place CSR as an important tool in their business ethics and CSR concepts. Halal businesses are encouraged to earn profit in their best way to contribute to the entire Muslim economy. The Halal market is a profitable market that allows businesses to maximize profit in a good socially responsible manner. Business must be responsible for the actions that affect the stakeholders. Every Halal food operator has to be ethical in conducting their business and fulfill CSR obligations.

For Halal food businesses, CSR is an imperative exercise. Halal food businesses must guarantee that environmental and social concerns are addressed in their core activities. Within Halal, absolute business success refers to success in both the earthly life and life Hereafter. Bangladesh's Halal food sector is progressive, and it has every opportunity to gain the global market. BIF is working to establish the globally accepted standard that will enable businesses to enter the global market and gain foreign currency that will accelerate the development of the nation. Besides the initiative of the BIF, businesses need to perform their business activities in a proper manner that will enhance their possibility to be globally accepted and long-term survival. The combination of initiative by the foundation and businesses can lead the Halal food sector to the next level from where it is today. Exercising CSR is not an option but essential for businesses to access the international market and globally accepted standards must secure Bangladesh Halal food sector to compete with others.

9. Conclusion

The principle of doing Halal food business is to realize the importance of Halal at every level of business. The main goal and purpose of the Halal food business are to conduct business with a clear understanding of the direction of Sharia which ensures the welfare of this world and the hereafter. Suppose the business people run their business with proper knowledge and practical ideas about Halal. In that case, it will be at the top of success, as it is expected, it will ensure peace in the hereafter.

Nowadays, the Halal food sector is widely recognized and accepted, because Halal is not just a reflection of Islamic principles, it ensures quality and security. Muslims seek Halal to comply with religious obligations and non-Muslims seek Halal to ensure safety and quality. Universal acceptance has brought another dimension to the Halal food sector. Many people irrespective of religion and caste are now getting involved in the Halal food business. Attraction to Halal food business and unscrupulous motives challenge the Halal food sector which threatens the confidence and trust of the people. The Halal food sector is the most popular and important part of the Halal business, catering to the most basic human needs. The expansion of this sector from other contemporary sectors is relatively wide and new entrepreneurs and investors are more interested in the halal food business. This paper discusses some of the responsibilities of the Halal food business that would ensure people's trust, confidence, and dependence. It is the sole duty of the Halal food traders to fulfil the responsibilities mentioned above as it fulfils their religious and business responsibilities.

Due to the popularity and potential of the Halal food business and the desire to capture the market at home and abroad, many countries have regulated Halal regulation. To ensure Halal, many countries have introduced their Halal departments that work in buyers' interest in the country and abroad. These departments issue Halal certificates for businesses subject to ensuring the implementation of their regulations. The certification ensures the expansion of the Halal food business and the confidence of consumers. Therefore, Halal certification of business organizations is very important to strengthen its position in the international market and Bangladesh Halal department needs a strong position in the expansion of Halal food business. Along with the Halal certificate, social responsibility is important. As consumers are now aware of the use of products and realize the social responsibility of the product of their choice, social responsibility is essential to ensure long-term survival and profitability.

Reference

- Abd Rahim, R., Jalaludin, F. W., & Tajuddin, K. (2011). THE IMPORTANCE OF CORPORATE SOCIAL RESPONSIBILITY ON CONSUMER BEHAVIOUR IN MALAYSIA. *Asian Academy of Management Journal*, 16(1).
- Abdullah, A. (2018). Difference between halal and Halalan-Toyyiban. *New Straits Times*.
- Abeng, T. (1997a). Business ethics in Islamic context: Perspectives of a Muslim business leader. *Business Ethics Quarterly*, 7(3), 47–54.
- Abeng, T. (1997b). Business Ethics in Islamic Context: Perspectives of a Muslim Business Leader. *Business Ethics Quarterly*, 7(3), 47–54. <https://doi.org/10.2307/3857312>
- Adams, I. A. (2011). Globalization: Explaining the dynamics and challenges of the ḥalāl food surge. *Intellectual Discourse*, 19(1). <https://journals.iium.edu.my/intdiscourse/index.php/id/article/view/184>
- Adekunle, B., & Filson, G. (2020). Understanding halal food market: Resolving asymmetric information. *Food Ethics*, 5(1–22). <https://doi.org/10.1007/s41055-020-00072-7>
- Al-Qaradawi, Y. (1982). *The lawful and the prohibited in Islam* (M. S. & S. S. K. El-Helbawy (Ed.)). American Trust Publications, Indianapolis.
- Alhabshi, O. (Ed.). (1994). *The role and influence of religion in society*. Institute of Islamic Understanding Malaysia.
- Alhabshi, S. M. (2013). Halal Food Dilemmas: Case Of Muslims In British Columbia, Canada. *International Journal of Asians Social Sciences*, 850.
- Ali, A. Y. (1975). *The Glorious Quran: translation and commentary*. eduright4all.
- Ambali, A. R., & Bakar, A. N. (2014). People's awareness on halal foods and products: potential issues for policy-makers. *Procedia-Social and Behavioral Sciences*, 121, 3–25.
- Ambali, A. R., & Naqiyuddin Bakar, A. (2013). *The American Evangelical Christians and the U.S. Middle East policy: A case study of the Christians United for Israel (CUFI)*. 21, 7–32.
- Amran, A., & Nejati, M. (2014). Corporate Social Responsibility Perception Among Developing Country SMEs: An Exploratory Study. *Developments in Corporate Governance and Responsibility*, 6, 85–104. <https://doi.org/10.1108/S2043-052320140000006003>
- Anas, N., Alwi, E. A. Z. E., Razali, M. H. H., Nilawati, R., Islam, F. P. K., & dan Bioteknologi, F. P. (2013). Modern Biotechnology: The Importance of Bioethics from Islamic Perspectives. *Asian Journal of Humanities and Social Sciences (AJHSS)*, 1(2).
- Asa, R. S. (2019). AN OVERVIEW OF THE DEVELOPMENTS OF HALAL CERTIFICATION LAWS IN MALAYSIA, SINGAPORE, BRUNEI AND INDONESIA. *Jurnal Syariah*, 27(1), 173–200. <https://doi.org/10.22452/HTTPS://DOI.ORG/10.22452/JS.VOL27NO1.7>
- Baharuddin, K., Kassim, N. A., Nordin, S. K., & Buyong, S. Z. (2015). Understanding the halal concept and the importance of information on halal food business needed by potential Malaysian entrepreneurs. *International Journal of Academic Research in Business and Social Sciences*, 5(2), 170.
- Boccia, F., Manzo, R. M., & Covino, D. (2018). Consumer behavior and corporate social responsibility: An evaluation by a choice experiment. *Corporate Social Responsibility and Environmental Management*, 26(1), 97–105. <https://doi.org/10.1002/CSR.1661>
- Butt, I. (2016). Corporate Social Responsibility and Consumer Buying Behavior in Emerging Market: A Mixed Method Study. *International Journal of Business and Management*, 11(7). <https://doi.org/10.5539/ijbm.v11n7p211>
- Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society*, 38(3), 268–295.
- Ceranic, S., & Bozinovic, N. (2009). Possibilities and significance of has implementation (Halal

- assurance system) in existing quality system in food industry. *Biotechnology in Animal Husbandry*, 25(3-4), 261-266. <https://doi.org/10.2298/BAH0904261C>
- Cherrington, J., & Cherrington, D. (1995). *Ethical decision making*. Englewood, Chicago: MicroMash.
- Curtis, K.R., J. J. M. & W. (2004). Consumer acceptance of genetically modified food products in the developing world. *The Journal of Agrobiotechnology Management & Economics*, 7(1), 70-75.
- Dollah, A., Yusoff, M. Y. Z. M., & Ibrahim, N. J. (2012). Halal concept according to abu mansur al-maturidi: a thematic study. *International Halal Conference (INHAC 2012)*, 4-5.
- Ebrahimi, M., & Yusoff, K. (2017). Islamic Identity, Ethical Principles and Human Values. *European Journal of Multidisciplinary Studies Articles*, 2. <https://ideas.repec.org/a/eur/ejmsjr/366.html>
- Food and Agricultural Organization of the United Nations. (n.d.). *Improving food safety in Bangladesh: Activities*. Retrieved February 1, 2021, from <http://www.fao.org/in-action/food-safety-bangladesh/activities/food-analysis/en/>
- Forker, L. B., & Janson, R. L. (1990). Ethical Practices in Purchasing. *Journal of Purchasing and Materials Management*, 26(1), 19-26. <https://doi.org/10.1111/J.1745-493X.1990.TB00495.X>
- Fuseini, A., Wotton, S. B., Knowles, T. G., & Hadley, P. J. (2017). Halal meat fraud and safety issues in the UK: a review in the context of the European Union. *Food Ethics*, 1(2), 127-142.
- Gambling T E & Karim R A A. (1991a). *Business and Accounting Ethics in Islam*. Mansell: London.
- Gambling T E & Karim R A A. (1991b). *Business and Accounting Ethics in Islam*. Mansell, London.
- Ghani, A. (2012). Halal certification of New Zealand food products. *Global Halal Economy*. <http://docs.business.auckland.ac.nz/Doc/NZinHalal-Economy-Dr-Ghani.pdf>.
- Gosling, C. (1996). Food biotechnology - views of farmers and growers. *British Food Journal*, 98(4), 31-33. <https://doi.org/10.1108/00070709610119856>
- Hassan, M. A. (2010). *The Tawhidic Approach in Management and Administration: Concepts, Principles and an Alternative Model*. Kuala Lumpur: National Institute of Public Administration.
- Heidarzadeh Hanzae Associate Professor, K., & Reza Ramezani, M. (2011). Intention To Halal Products In The World Markets. *Interdisciplinary Journal of Research in Business*, 1(5).
- Iberahim, H., Kamaruddin, R., & Shabudin, A. (2012). Halal development system: The institutional framework, issues and challenges for halal logistics. *ISBEIA 2012 - IEEE Symposium on Business, Engineering and Industrial Applications*, 760-765. <https://doi.org/10.1109/ISBEIA.2012.6422993>
- Ibrahim, O., Samsi, S. Z. M., & Ahmad, M. F. (2010). Halal Business Corporate Social Responsibility. *International University Social Responsibility Conference and Exhibition 2010 (IUSRCE 2010 & 2nd USRIC 2010)*, PWTC, Kuala Lumpur.
- Ismail, M. N. (2001). *Paradox of Faith: Is Islam a Hindrance to Business Success*. Kuala Lumpur: University of Malaya Press.
- Jaafar, H. S., Endut, I. R., Faisol, N., & Omar, E. N. (2011). *Innovation in logistics services – halal logistics*.
- Johnson, R. (2019). *Global Halal market 2018 consumption analysis, health benefits, production growth, regional overview and forecast outlook till 2025*. <https://www.reuters.com/brandfeatures/venture-capital/article?id=7452>
- Khan, M. I., & Haleem, A. (2016). Understanding "Halal" and "Halal Certification & Accreditation System"-A Brief Review. *Saudi Journal of Business and Management Studies*, 1(1), 32-42.
- Kim, K. H.-C., McIntosh, W. A., Kubena, K. S., & Sobal, J. (2008). Religion, Social Support, Food-Related Social Support, Diet, Nutrition, and Anthropometrics in Older Adults. *Ecology of Food and Nutrition*, 47(3), 205-228. <https://doi.org/10.1080/03670240802035068>
- Lam, Y., & Alhashmi, S. M. (2008). Simulation of halal food supply chain with certification system: A multi-agent system approach. *Pacific Rim International Conference on Multi-Agents*, 259-266.
- Liow, R. J. (2012). *Marketing Halal, Creating New Economy, New Wealth*. Petaling Jaya: MPH Group Publishing.
- Maignan, I. (2001). Consumers' perceptions of corporate social responsibilities: A cross-cultural comparison. *Journal of Business Ethics*, 30(1), 57-72.
- Majid, M. A. A., Abidin, I. H. Z., Majid, H., & Chik, C. T. (2015). Issues of halal food implementation in Malaysia. *Journal of Applied Environmental and Biological Sciences*, 5(6),

50–56.

- Maloni, M. J., & Brown, M. E. (2006). Corporate social responsibility in the supply chain: an application in the food industry. *Journal of Business Ethics*, 68(1), 35–52.
- Martin, P. L. (1991). Hearings of the commission on agricultural workers. *Labor Management Decisions*, 1(1), 6–7.
- Mohezara, S., Nazria, M., Kaderb, M., Alib, R., & Yunusb, N. K. M. (2016). Corporate social responsibility in the malaysian food retailing industry: an exploratory study. *Int. Acad. Res. J. Soc. Sci*, 2, 66–72.
- Muhammad, A., Zainuddin, A., & Suzana, H. (2016). Issues and Challenges in Retail Food Supply Chain from the Perspective of Halal Logistics: A Literature Review. *Journal of Applied Environmental and Biological Sciences*, 6(9s), 8–13.
- Naqvi, S. N. H. (1981). *Ethics and economics: An Islamic synthesis*. Islamic foundation.
- Nochai, R. & Nochai, T. (2014). The effect of dimensions of corporate social responsibility on consumers' buying behavior in Thailand: A Case Study in Bangkok. *The International Conference on Economics, Social Sciences and Languages (ICESL'14) May 14-15*.
- Noordin, N., Noor, N. L. M., Hashim, M., & Samicho, Z. (2009). Value chain of halal certification system: A case of the Malaysia halal industry. *European and Mediterranean Conference on Information Systems, 2008*, 1–14.
- Parvez, Z. (2000). *Building A New Society*. An Islamic Approach to Social Change, The Islamic Foundation, Leicester, UK.
- Patwary, A. K. (2020). Developing a Conceptual Framework on Retailers' Performance Towards Tourists' Shopping Satisfaction. *South Asian Journal of Social Sciences & Humanities*, 1(1), 60–67.
- Mohamed, M., & Patwary, A. K. (2020). Implementation of New Technology in Service Industry: Are the Consumers Ready?. *South Asian Journal of Social Sciences and Humanities*, 1(3), 152–158.
- Patwary, A. K., Omar, H., & Tahir, S. (2021). The impact of perceived environmental responsibility on tourists' intention to visit green hotel: the mediating role of attitude. *GeoJournal of Tourism and Geosites*, 34(1), 9–13.
- Pomeroy, A., & Dolnicar, S. (2009). Assessing the prerequisite of successful CSR implementation: are consumers aware of CSR initiatives? *Journal of Business Ethics*, 85(2), 285–301.
- Rahim, M. R. A. (2020). The Relationship Between Corporate Social Responsibility (CSR) and Malaysia Halal Industry. *'Abqari Journal*, 23(1), 15–25.
- Razzaque, M. A., & Chaudhry, S. N. (2013). Religiosity and Muslim consumers' decision-making process in a non-Muslim society. *Journal of Islamic Marketing*.
- Regenstein, J. M., Chaudry, M. M., & Regenstein, C. E. (2003). The kosher and halal food laws. *Comprehensive Reviews in Food Science and Food Safety*, 2(3), 111–127.
- Rezai, G., Mohamed, Z., & Shamsudin, M. N. (2015). Can Halal be sustainable? Study on Malaysian consumers' perspective. *Journal of Food Products Marketing*, 21(6), 654–666.
- Riaz, M.N. and Chaudry, M. M. (2004). *Halal Food Production*. CRC Press, Boca Raton, FL.
- Riaz, M. N. (2010). Fundamentals of Halal foods and certification. *Prepared Foods*, 179(1), 71–76.
- Roberts, P.W. & Dowling, G. R. (2002). Corporate reputation and sustained superior financial performance. *Strategic Management Journal*, 23(12), 1077–1093.
- Sabri, M. (2006). *IslamOnline.net*. <http://islamonline.net/English/News/2006-01/19/article04.shtml>
- Safi, A. & Ramay, M. (2013). Corporate social responsibility and consumer behavior: A study from Pakistan. *Information Management & Business Review*, 5(4), 194–202.
- Safian, M., & Hanani, Y. (2005). Islam and biotechnology: With special reference to genetically modified foods. *Science and Religion: Global Perspectives*, Philadelphia, PA, USA, 4–8.
- Said, M., Hassan, F., Musa, R., & Rahman, N. A. (2014). Assessing consumers' perception, knowledge and religiosity on Malaysia's Halal food products. *Procedia-Social and Behavioral Sciences*, 130, 120–128.
- Sarkar, M. L. R. (2020). *Director, Department of Halal Certificate, Bangladesh Islamic Foundation*. http://islamicfoundation.gov.bd/sites/default/files/files/islamicfoundation.portal.gov.bd/files/58300b78_bb78_452d_b729_4c061b275794/2020-12-17-13-41-76224bbe321786cfb315f2942795c480.pdf
- Schemerhorn, J. (2008). *Management*. New Jersey: Wiley.
- Scholder, E.P., Webb, D.J. & Mohr, L. A. (2006). Building corporate associations: Consumer

- attributions for corporate socially responsible programs. *Journal of the Academy of Marketing Science*, 34(2), 147–157.
- Selvaraj, S. D. & Muhamad, R. (2004). *Islamic Accounting Framework. Accounting Theory and Practice: A Malaysian Perspective* (H. Selvaraj, S. D., Hooper, K. and Davey (Ed.)). Kuala Lumpur: Prentice Hall.
- Sen, S., & Bhattacharya, C. B. (2001). Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. *Journal of Marketing Research*, 38(2), 225–243.
- Sen, S., Bhattacharya, C.B. & Korschun, D. (2006). The role of corporate social responsibility in strengthening multiple stakeholder relationships: A field experiment. *Journal of the Academy of Marketing Science*, 34(2), 158–166.
- Statistical Year Book Bangladesh 2018. (n.d.). In 2019. Retrieved January 7, 2021, from http://bbs.portal.gov.bd/sites/default/files/files/bbs.portal.gov.bd/page/b2db8758_8497_412c_a9ec_6bb299f8b3ab/SYB-2018.pdf
- Suhana, M., Mohammad, N., Suhaiza, Z., & Mohd, A. (2014). Islamic values and corporate social responsibility in a food supply chain. *Australian Journal of Basic and Applied Sciences*, 8(1), 513–520.
- Suman, S. Manyam, S., Satyanarayana, K. V., & Vijayaraghavan, K. (2021). Food Safety System in Bangladesh: Current Status of Food Safety, Scientific Capability, and Industry Preparedness. *Sathguru Management Consultants*.
- Talib, M. S. A, Hamid, A. B. A., & Chin, T. A. (2015). Motivations and limitations in implementing Halal food certification: a Pareto analysis. *British Food Journal*.
- Talib, M. S. A., Sawari, S. S. M., Hamid, A. B. A., & Chin, T. A. (2016). Emerging Halal food market: an Institutional Theory of Halal certificate implementation. *Management Research Review*.
- Talib, M. S. A. (2017). Motivations and benefits of Halal food safety certification. *Journal of Islamic Marketing*.
- Tieman, M. & Hassan, F. H. (2015). Convergence of food systems: Kosher, Christian and Halal. *British Food Journal*, 117(9), 2313–2327.
- Vahdati, H., Mousavi, N. & Tajik, Z. M. (2015). The study of consumer perception on corporate social responsibility towards consumers' attitude and purchase behavior. *Asian Economic and Financial Review*, 5(5), 831–845.
- Visser, W. (2005). *Revisiting Carroll's CSR pyramid: An African perspective*. In *Corporate Citizenship in Developing Countries: New Partnership Perspectives* (M. Huniche & E. R. Pedersen (Ed.)). Copenhagen: Copenhagen Business School Press.
- Wan, N. Z. N., Saidi, N., & Razak, S. (2014). Halal related information: Corporate social responsibility disclosures by Malaysian food industries. *Journal of Applied Environmental and Biological Sciences*, 35–39.
- Yusoff, N. M. A. N. (2002). *Islam and Business*. Kelana Jaya: Pelanduk Publications.
- Zainul, N., Osman, F., & Mazlan, S. H. (2004). E-Commerce from an Islamic perspective. *Electronic Commerce Research and Applications*, 3(3), 280–293.
- Zeytinoglu, I.U., Lillevik, W., Seaton, M.B. & Moruz, J. (2004). Part-time and casual work in retail trade: Stress and other factors affecting the workplace. *Relations Industrials*, 59(3), 516–543.
- Zhao, G. (2012). *CSR and its impact on consumer behavior: A study of the cosmetic industry*. Jönköping University, Jönköping International Business School.