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# Corporate spiritual responsibility as a transformative paradigm for ethical and sustainable governance in Indonesia

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This study explores the emergence of Corporate Spiritual Responsibility (CSpR) as an ethical and managerial framework that extends beyond conventional Corporate Social Responsibility (CSR) by integrating spiritual accountability into corporate governance. Drawing upon qualitative data from 34 respondents representing academics, practitioners, and policymakers across Indonesian Islamic institutions, the research examines conceptual understandings, practical manifestations, and policy implications of CSpR within the context of Islamic ethics and sustainable development. The findings indicate that respondents overwhelmingly perceive CSpR as a moral obligation derived from divine trust (amanah) and human stewardship (khilafah), positioning spirituality as a central rather than peripheral dimension of corporate ethics. Although several organizations, such as Bank Muamalat Indonesia and Dompot Muafa, have partially incorporated religious principles into their CSR initiatives, implementation remains fragmented due to limited awareness, regulatory absence, and profit-oriented organizational cultures. Nonetheless, strong optimism persists regarding the feasibility of CSpR, supported by Indonesia's religious culture, collective moral consciousness, and alignment with Pancasila values. The study concludes that institutionalizing CSpR requires a synergistic approach combining legal codification, leadership education, and measurable reporting mechanisms to ensure both accountability and authenticity. By embedding spiritual consciousness into management systems, CSpR offers a transformative paradigm that aligns corporate behavior with Islamic principles of justice (adl), excellence (ihsan), and welfare (maslahah). The model provides a normative foundation for advancing ethical governance and contributes to the realization of the United Nations Sustainable Development Goals (SDGs), particularly those promoting sustainable institutions and inclusive economic growth.

KEYWORDS

accountability, corporate, ethics, governance, Islamic, responsibility, SDG's, spiritual

## 1 Introduction

Over recent decades, the notion of Corporate Social Responsibility (CSR) has evolved from a peripheral philanthropic activity into a central element of global corporate governance. Initially developed as a voluntary response to mitigate the social and environmental impact of industrialization, CSR has gradually become a benchmark of ethical legitimacy and sustainability in modern business. It now represents a comprehensive commitment to economic responsibility, environmental stewardship, and social well-being, reflecting the growing demand for transparency and accountability in global markets (Bukhari et al., 2021; Hendar, 2023). As corporate activities increasingly influence social and ecological systems, the moral expectations placed upon businesses have expanded accordingly, transforming CSR from an optional practice into an integral dimension of organizational identity and strategy (Ghadas et al., 2019).

Despite its institutional acceptance, contemporary CSR remains largely confined within secular and utilitarian paradigms. The prevailing frameworks often emphasize compliance, reputation, and stakeholder management rather than deeper moral consciousness (Dusuki and Abdullah, 2024; Hanic and Smolo, 2023). Corporate responsibility, as practiced in many contexts, tends to prioritize image enhancement and regulatory adherence over authentic ethical transformation. Consequently, CSR frequently functions as a managerial instrument rather than a manifestation of moral obligation (Zahid and Hassan, 2012). This instrumental orientation has prompted scholars to question its philosophical foundations, noting that conventional CSR often neglects the metaphysical and spiritual dimensions of human responsibility (Shin et al., 2022). It tends to interpret ethics within a material logic, reducing complex social and moral issues into measurable outputs, thereby detaching corporate conduct from the broader context of human purpose and transcendental accountability (Salimudin and Jubaedah, 2024).

Within the global discourse on sustainable development, the absence of a spiritual and value-based orientation constitutes one of the most significant theoretical and practical gaps in CSR. The dominant Western models, exemplified by Carroll's four-tier pyramid of economic, legal, ethical, and philanthropic responsibilities, have provided valuable structural clarity yet remain anthropocentric and instrumental (Djalilov and Hartwell, 2023). They rarely acknowledge the spiritual sources of morality or the belief systems that guide human behavior. Such omission is particularly limiting in societies where religion and faith form the foundation of ethical and social life. In these contexts, moral responsibility extends beyond regulatory norms and social consensus; it is embedded within the relationship between humanity and the divine. The ethical act is not merely a social contract but a spiritual covenant that carries implications for both worldly justice and eternal accountability (Amer, 2024).

From the perspective of Islamic ethical philosophy, social and economic responsibilities are inherently spiritual. Islam does not separate morality from faith, nor commerce from ethics (Koleva, 2021). The Qur'an establishes the principles of *tawhid* (divine unity), *khilafah* (human stewardship), *'adl* (justice), *ihsan* (excellence), and *amanah* (trust) as the moral architecture for all human activities, including economic exchange and corporate governance (Raza et al., 2024). These principles define wealth and power as instruments of collective welfare (*maṣlahah*), entrusted to humankind under divine supervision. In this worldview, business is not a morally neutral pursuit but a form of *'ibadah* (worship), and profit is justified only when it

contributes to justice, equity, and social harmony (Ascarya and Masrifah, 2023). The ethical value of a corporation, therefore, is not measured solely by its financial performance but by its adherence to divine trust and its contribution to the betterment of humanity and the environment (Abu Bakar and Md Yusof, 2016).

Efforts to operationalize these spiritual principles have given rise to the concept of Islamic Corporate Social Responsibility (ICSR) (Franzoni and Ait Allali, 2018). This framework seeks to align CSR practices with Islamic moral foundations by integrating religious obligations such as *zakat* (almsgiving), *sadaqah* (voluntary charity), and *waqf* (endowment) into corporate policy (Akmal, 2023). However, while ICSR represents a step toward contextualizing CSR within faith-based ethics, its development remains largely formal and conceptual (Hanic and Smolo, 2022). Many existing models replicate the structural logic of Western CSR, with limited articulation of spirituality as a transformative and guiding force. As a result, ICSR often mirrors the same instrumental orientation it seeks to transcend, emphasizing economic and philanthropic outcomes without embedding the deeper spiritual consciousness that defines Islamic ethics (Aziz et al., 2023).

Addressing this conceptual gap requires a more holistic paradigm that views responsibility as a sacred trust linking the moral, social, and divine dimensions of corporate behavior. The emerging idea of Corporate Spiritual Responsibility (CSpR) represents such a paradigm (Cahya and Rohmah, 2019). CSpR extends the moral boundaries of CSR by embedding spirituality, ethical integrity, and visionary purpose into the core of organizational governance. It perceives corporate responsibility not as a strategic obligation to stakeholders but as a spiritual mission grounded in divine accountability. Through this lens, business becomes a medium of service to humanity and an instrument of moral cultivation, where the creation of value is inseparable from the pursuit of justice, compassion, and sincerity. The Qur'anic injunctions concerning honesty, fairness, and leadership such as those expressed in Surah As-Saff (61:2–3), Sad (38:26), and Ali Imran (3:159) reinforce the idea that corporate integrity must be consistent with ethical vision, and that leadership entails both worldly and spiritual stewardship (Aziz et al., 2023).

The urgency of articulating CSpR becomes evident when considered in the context of Indonesia, a nation distinguished by its rapid economic growth and deeply rooted religiosity. As the world's largest Muslim-majority country, Indonesia embodies a unique intersection of faith, culture, and capitalism. The nation's legal recognition of CSR through the 2007 Company Law (No. 40/2007) reflects a significant step toward institutionalizing social accountability. Nevertheless, most corporate practices remain anchored in secular CSR models, which prioritize philanthropy and compliance rather than spiritual integrity. Although faith-based initiatives exist such as *zakat* programs, mosque construction, and community empowerment they are often fragmented and lack integration within corporate governance frameworks (Hassanein and Tharwat, 2024). The potential of CSpR lies in uniting these disparate practices into a coherent, spiritually grounded model that aligns economic responsibility with moral and theological principles.

The present study explores this potential by examining how Indonesian academics, practitioners, and policymakers perceive and interpret the idea of Corporate Spiritual Responsibility. The inquiry seeks to identify not only the conceptual understanding of CSpR but also the barriers to its implementation and the policy frameworks necessary for its institutionalization. By employing a qualitative descriptive-analytical approach and thematic analysis,

the research synthesizes insights from 34 respondents representing universities and Islamic institutions, complemented by document reviews of CSR reports, academic literature, and regulatory documents. This methodological combination allows for a nuanced interpretation of how spirituality can be operationalized within corporate behavior and governance.

The study's findings indicate that CSpR is widely regarded as a logical and ethical extension of CSR that resonates with Indonesia's cultural and religious ethos. Respondents highlight that spiritual responsibility enhances not only the moral legitimacy of corporations but also their long-term sustainability. Integrating spiritual awareness into management practices fosters sincerity, accountability, and social empathy among employees and leaders alike. Nevertheless, challenges persist. Limited conceptual clarity, the absence of standardized regulations, and the dominance of profit-centered corporate culture constrain the broader adoption of CSpR. Many respondents emphasize the need for national policy support, educational programs, and structured incentives to promote spiritual governance within business institutions.

By situating spirituality as the foundation rather than the supplement of corporate ethics, this research redefines the essence of organizational responsibility. It bridges the philosophical gap between secular CSR and faith-based morality, establishing a framework in which corporate behavior reflects both human conscience and divine accountability. The integration of CSpR into modern business practice offers a path toward harmonizing material progress with moral integrity, ensuring that economic development contributes to social justice, environmental protection, and spiritual well-being. Within the broader vision of the United Nations Sustainable Development Goals (SDGs), CSpR complements the objectives of inclusive growth, ethical governance, and responsible consumption by introducing a transcendent dimension to corporate accountability. To avoid conceptual ambiguity, this study explicitly positions Corporate Spiritual Responsibility (CSpR) not as a new operational variant of Corporate Social Responsibility (CSR), nor as a terminological rebranding of Islamic CSR (ICSR), but as a normative governance framework and analytical lens.

In essence, the evolution from CSR to CSpR signifies a profound ethical transformation rather than a terminological shift. It reimagines the corporation as a moral community bound by faith and duty, where profitability and spirituality coexist within a shared pursuit of *maṣlahah* the collective good. While CSR and ICSR primarily focus on programs, compliance, and outcomes, CSpR operates at a deeper level of governance by reorienting corporate responsibility around spiritual accountability and moral intentionality. For societies such as Indonesia, where religion continues to shape public life and moral discourse, CSpR provides both a philosophical foundation and a practical framework for aligning corporate conduct with cultural and spiritual values. As global challenges related to inequality, environmental degradation, and moral decline intensify, the adoption of spiritually grounded corporate models becomes increasingly vital. Its transformative character lies not in introducing new CSR instruments, but in reconfiguring the ethical logic that underpins corporate decision-making, particularly in contexts where spirituality constitutes a central moral reference. Through the lens of CSpR, business can transcend the dichotomy between profit and purpose, enabling organizations to act not merely as economic agents but as stewards of moral, social, and environmental harmony.

## 2 Theoretical foundations

### 2.1 The concept of corporate social responsibility (CSR)

#### 2.1.1 Corporate social responsibility

Corporate Social Responsibility (CSR) is a concept that implies that a company focuses not only on economic goals and financial profit, but also incorporates social and environmental concerns into its operations and interactions with stakeholders. Many organizations and experts provide different definitions, but the concept remains the same. The term Triple Bottom Line (3P) is an idea popularized by John Elkington, emphasizing that business sustainability should be measured by three things: profit (financial return), people (social impact), and the planet (environmental impact). Responsible companies pursue not only profit but also environmental sustainability and human well-being (Hendar, 2023).

The study, Islamic Corporate Social Responsibility (ICSR): Conceptual Framework and Reporting Based on Maqashid Sharia (Salimudin and Jubaedah, 2024), found that while the concept of ICSR has been widely accepted, its implementation is often formal and has not addressed the substantive aspects of corporate social responsibility. Based on Maqashid Sharia, ICSR implementation can improve social welfare, strengthen business relationships with stakeholders, and support environmental sustainability. This study suggests that Sharia principles and modern business practices must be more deeply integrated so that ICSR can have a greater impact on society and the environment (Cahya and Rohmah, 2019).

Khursid proposed an ICSR model that can be used as dimensions in determining ICSR activities that align with sharia principles: Islamic Economic Responsibility, Islamic Legal Responsibility, Islamic Ethical Responsibility, and Islamic Philanthropic Responsibility. As shown in the Figure 1.

The Islamic Social Responsibility Framework based on Maqashid Syariah is closely related to three concepts of social responsibility relationships enacted by humans. These three relationships are the relationship between humans and God, the relationship between humans and other humans, and the relationship between humans and the natural environment. These three relationships are based on five principles: monotheism, caliphate, justice, brotherhood, and creation of problems. From these five principles, human social responsibility relationships are formed into four dimensions: economic, legal, ethical, and philanthropic (Hanic and Smolo, 2022).

Another study, Islamic Approach to Corporate Social Responsibility: An international model for Islamic Banks (Hanic and Smolo, 2022), aims to provide a model of corporate social responsibility (CSR) that can be applied to Islamic banks by considering aspects of social responsibility at the international level because CSR cannot be applied in the same way to all types of societies. Where the results, although there are many studies written on this issue, most studies discuss the Islamic CSR approach from a broad perspective, not from a specific industry perspective (Djalilov and Hartwell, 2023). However, in this study, adopting from Visser (2006) and Mas'oud (2017) explains that some authors create an Islamic CSR model based on the main Shari'ah sources. With Global Responsibility is based on "think globally, act locally" and represents the obligation of decision-makers to engage in activities that protect and improve the environment and

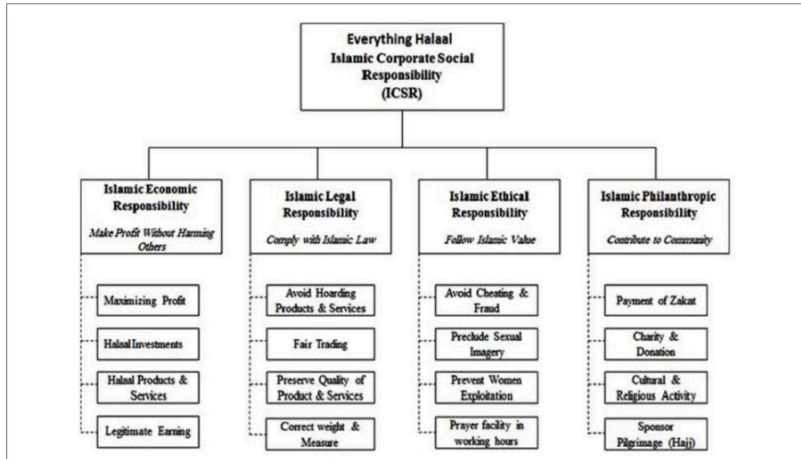
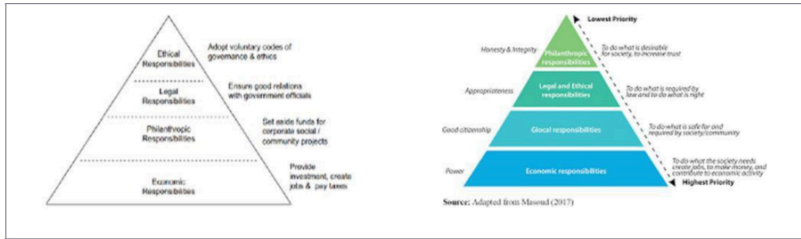


FIGURE 1  
Islamic CSR model. Islamic social responsibility framework based on Maqasid.



society while recognizing socio-cultural aspects, technology users and the nature of the environment (Rismawati et al., 2024).

In other words, this model can help determine the tasks that Islamic banks must perform in their operations. To understand the various economic environments faced by Islamic banks, this study uses the international classification of social responsibility. This provides a broad understanding of CSR in Islamic banking and ensures that Islamic banks address moral, ethical, and environmental issues in their business operations (Akmal, 2023).

This model can also serve as a guide for other Islamic banks, especially those operating in Muslim majority societies. Islamic banks must fulfill social responsibilities in their operations. Various techniques, such as reputation analysis and non-financial data analysis, have been used to validate this model (Mais et al., 2023). The purpose of this study is to validate CSR, defined as a company's Social Responsibility

(CSR) Indicator. However, the findings must be tailored to the specific field or areas being studied, in accordance with the proposed model (Bukhari et al., 2020).

## 2.2 Islamic principles of corporate social responsibility

In Islam, the concept of Corporate Social Responsibility (CSR) is not only viewed as a moral or voluntary obligation, but also as an integral part of the religion's teachings (Salimudin and Jubaedah, 2024). The principles of Islamic Corporate Social Responsibility (ICSR) are deeply rooted in the values of the Quran and Hadith, which emphasize the importance of balance, justice, and concern for fellow human beings and the environment (Franzoni and Ait Allali, 2018).

461 The following are some of the main principles of ICSR:

- 462  
463  
464 1 Tauhid (Unity) is the fundamental principle. The concept of  
465 tauhid teaches that everything in the universe belongs to Allah  
466 SWT, and humans only act as khalifah (leader/manager)  
467 entrusted with this mandate. Therefore, running a business is  
468 not only about seeking material profit, but also as a form of  
469 worship and responsibility to Allah. This includes responsibility  
470 towards the environment, society, and all living creatures  
471 (Wahidi et al., 2025).
- 472 2 Khalifah (Leadership/Management) Humans are entrusted by  
473 Allah to manage the earth optimally. In a business context, this  
474 means that companies have a responsibility not only to pursue  
475 profit but also to ensure that their operations benefit society  
476 and do not damage the environment. Companies must actively  
477 contribute to development and prosperity, not simply exploit  
478 resources (Akmal, 2023).
- 479 3 Ihsan (Doing Good) Ihsan is the pinnacle of Islamic ethics,  
480 namely carrying out good deeds to the best of one's ability, as if  
481 seeing Allah. In the context of CSR, ihsan means that a company  
482 not only fulfills legal or moral obligations but also takes the ini-  
483 tiative to do good deeds that exceed minimal standards. This  
484 encourages companies to provide maximum benefit to others  
485 sincerely, solely to gain Allah's pleasure (Liestyowati, 2024).
- 486 4 Adl (Justice) The principle of justice requires companies to act  
487 fairly in all aspects, including interactions with employees,  
488 consumers, suppliers, and the community (Mais, 2024).

489 This includes:

- 490  
491 a Providing fair and decent wages to employees.  
492 b Not engaging in fraud, deception, or price manipulation.  
493 c Not practicing usury.  
494 d Providing equal treatment regardless of ethnicity, race, or  
495 religion.
- 496  
497  
498 5 Amanah (Responsibility) The assets and power held by a com-  
499 pany are a trust from Allah. This principle emphasizes that  
500 companies must manage these assets responsibly, not waste-  
501 fully, and use them for beneficial purposes. Financial reports  
502 and company activities must be transparent and accountable  
503 to stakeholders, including Allah SWT (Hendar, 2023).
- 504 6 Amanah (Responsibility) The assets and power held by a com-  
505 pany are a trust from Allah. This principle emphasizes that  
506 companies must manage these assets responsibly, not exces-  
507 sively, and use them for beneficial purposes. Financial reports  
508 and company activities must be transparent and accountable  
509 to stakeholders, including Allah SWT (Aziz et al., 2023).
- 510 7 The concept of ukhuwah in Islam emphasizes the importance  
511 of brotherhood and social solidarity. In a business context, this  
512 encourages companies to play an active role in building har-  
513 monious relationships with the community. CSR becomes a  
514 tool to strengthen social ties, help each other, and create pros-  
515 perous communities (Obregon et al., 2024).

516  
517 In short, CSR in the Islamic perspective is not only related to the  
518 provision of charitable aid, but is also a comprehensive business phi-  
519 losophy, where financial profits must be in line with social,

environmental responsibility, and spiritual accountability to the cre-  
ator Allah SWT.

## 2.3 The concept of corporate social responsibility from an Islamic perspective

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There is little research examining the Islamic perspective on CSR from various perspectives. In his book, Al-Maghribi concludes that CSR must be carried out by every Muslim in society, regardless of their field. Ekawati stated that the purpose of her research was to examine the concepts of zakat, CSR, and community development. However, according to the Islamic understanding of social responsibility (CSR), social responsibility is built on four main principles: unity, justice, free will, and responsibility (Hassanein and Tharwat, 2024).

Several studies have discussed the status of the CSR concept and the accountability of Islamic banks as legal entities in implementing CSR from an Islamic perspective. Zafar discusses the concept of CSR from an Islamic perspective within the context of the paradigm of taqwa (God-consciousness). Dusuki and Irwani explain how the concept of CSR is influenced by maqasid shari'ah (objectives of Islamic law) and maslahah (public interest). Using the maqasid shari'ah and maslahah approaches, CSR practices are divided into three categories: essential (dharuriyyah), necessary (hajiyah), and luxurious (tahsiniiyyah). In implementing CSR, companies or management can use these three categories of maslahah to consider facts and changing situations. They also provide a better framework for managers to handle conflicts of interest that may arise from stakeholders (Zahid and Hassan, 2012).

Although verses of the Quran and hadith do not explicitly refer to CSR, many of them explain that one must meet the needs of others. Islam is truly a way of life. Having morality that can distinguish between right and wrong is the responsibility of every individual and group according to Islam (Koleva, 2021). In a hadith narrated by Abdullah ibn Umar, the Prophet Muhammad (peace be upon him) said, "Each of you is a leader and is responsible for his leadership. The leader of the people is a leader and is responsible for his people. A man is a leader of his family and is responsible for his people. A woman is a leader of her husband's house and children and is responsible for them. A man is a leader of his family and is responsible for his people (Amer, 2024).

Research (Hanic and Smolo, 2022) highlights two surahs in the Quran, Surah Al-Araf and Surah An-Naba, which have profound relevance and meaning that can be applied to CSR (Corporate Social Responsibility) practices. These surahs emphasize the importance of social responsibility and awareness of the consequences of one's actions, both in this world and the hereafter. The relevant meanings that can be drawn for CSR.

Surah Al-Araf, particularly verse 56, urges humans not to cause damage on the earth after it has been repaired. This verse directly inspires environmental CSR, where companies must be responsible for minimizing the negative impact of their operations on the environment. The verses of the Quran concerning Environmental Responsibility, and Verse 85 tell of the people of Madyan, who were commanded not to underestimate the measure and weight. In a modern context, this means that companies must uphold honesty and justice in every aspect of their business, including interactions with consumers and employees (Salimudin and Jubaedah, 2024).

Meanwhile, Surah An-Naba' (The Great News) reminds us of the Day of Judgment as a day of judgment that will surely come. The

relevant meaning that can be applied to CSR is: Awareness and Accountability for the Hereafter, which instills the awareness that every action, no matter how small, will be accounted for before God. In CSR, this encourages companies to have high moral accountability (Rismawati et al., 2024). CSR programs are not only implemented to comply with regulations or image, but also as a form of worship and accountability to God. Furthermore, the Motivation to Do Good with the Remembrance of the Last Day serves as a strong motivation to do good consistently. This inspires companies to make goodness and social contribution an integral part of their vision and mission, not merely a side activity.

Although the term CSR is not mentioned in the Quran, Surah Yusuf (verses 54–55) provides a foundation for visionary leadership and integrity by depicting the Prophet Yusuf, who was entrusted with the position of treasurer of Egypt due to his honesty, ability, and knowledge, reflecting the principles of trustworthiness and competence in CSR. Surah As-Saff (verses 2–3) emphasizes the importance of integrity, namely consistency between words and actions, which is the basis for corporate social responsibility to be truly real and credible. Surah Sad (verse 26) reinforces the principle of just and non-passionate visionary leadership, in line with the values of justice and openness in sustainable CSR. Surah Ali Imran (verse 159) emphasizes gentleness, deliberation, and forward-thinking, underpinning the concept of participatory and socially beneficial visionary leadership in CSpR. These verses were chosen because they emphasize two key foundations of CSpR: future-oriented visionary leadership and honest and consistent integrity, as fundamental principles in building ethical companies that positively impact society and the environment (Shin et al., 2022).

## 2.4 Distinguishing CSR, ICSR, and CSpR

Conceptually, Corporate Social Responsibility (CSR), Islamic Corporate Social Responsibility (ICSR), and Corporate Spiritual Responsibility (CSpR) operate at different analytical levels, although they may appear similar at the level of ethical intention. CSR is generally understood as a governance mechanism oriented toward stakeholder legitimacy, regulatory compliance, and reputational management, with responsibility articulated through observable programs, disclosures, and performance outcomes. In this sense, CSR primarily functions at the instrumental and procedural level of corporate practice, where social responsibility is framed as an external obligation embedded in institutional and market expectations (Djalilov and Hartwell, 2023).

Islamic CSR (ICSR) extends conventional CSR by embedding Islamic legal and ethical principles—such as zakat, maqasid al-shariah, justice, and social welfare—into corporate responsibility frameworks (Abd Aziz et al., 2023; Salimudin and Jubaedah, 2024). Empirical studies in Islamic banking and Sharia-compliant institutions demonstrate that ICSR often emphasizes compliance with religious norms and the disclosure of socially responsible activities aligned with Sharia objectives (Abu Bakar & Md Yusof, 2016; Akmal, 2023; Bukhari et al., 2020). However, despite its strong normative grounding, much of the ICSR literature remains programmatic and outcome-oriented, frequently reproducing the structural logic of conventional CSR and Islamic Social Reporting, rather than fundamentally reorienting the ethical foundations of corporate governance (Cahya and Rohmah, 2019; Koleva, 2021).

By contrast, Corporate Spiritual Responsibility (CSpR) emphasizes transcendental accountability (amanah) and moral intentionality as the foundational logic of corporate responsibility. Rather than centering responsibility on compliance, disclosure, or even Sharia conformity alone, CSpR shifts the analytical focus to the ethical consciousness of decision-makers and the moral purpose underlying corporate action. Responsibility is understood as both horizontal-toward stakeholders and society-and vertical-toward God as a source of moral trust (amanah), thereby reframing corporate conduct as an ethically intentional act rather than a purely institutional obligation (Hendar, 2023; Rismawati et al., 2024).

Importantly, CSpR is not proposed as a replacement for ICSR, nor as a new doctrinal or religion-based governance model. Instead, it functions as a normative governance framework and analytical lens that interrogates how spirituality shapes governance orientation, leadership identity, and organizational culture. In contrast to ICSR, which largely addresses what corporations do in fulfilling socially and religiously informed obligations, CSpR addresses why corporations act and to whom they are ultimately accountable. This repositioning of spirituality from an ethical supplement to a core organizing principle of governance marks the conceptual contribution of CSpR beyond enhanced ICSR practices (Liestyowati, 2024; Shin et al., 2022).

## 3 Research method

### 3.1 Research design

This study employs a qualitative descriptive-analytical design using a thematic analysis approach to investigate how Corporate Spiritual Responsibility (CSpR) is conceptualized, practiced, and perceived within the Indonesian corporate and academic landscape. The qualitative framework was chosen because the aim is to interpret meanings, perceptions, and ethical values rather than to measure statistical variables. The descriptive-analytical orientation allows for a detailed representation of respondents' insights and for contextual interpretation of themes linked to Islamic moral philosophy and corporate ethics.

The design emphasizes understanding rather than quantification. It seeks to uncover how business practitioners, academics, and policymakers integrate spiritual principles into corporate governance and social responsibility frameworks. Through this interpretive approach, the study captures the underlying motivations, beliefs, and expectations that shape participants' perceptions of CSpR as both a moral obligation and a strategic dimension of corporate sustainability.

### 3.2 Data sources and participant

Data were obtained from two complementary sources: primary qualitative responses and secondary analytical documents. The primary dataset consisted of responses from 34 participants drawn from diverse academic and institutional backgrounds, including universities such as UIN, UNISYA, and Muhammadiyah University, as well as professional organizations. Each participant provided structured qualitative input organized into nine analytical categories: Statement/Opinion, Known/Agree, Example/Practice,

697 Obstacle/Notes, Feasibility, Suggested Steps, Religious/Islamic  
698 View, and Name/Affiliation. These categories provided a multidimensional  
699 framework for understanding participants' interpretations of CSpr as a theological, ethical, and managerial construct.

700 The secondary dataset comprised five analytical reports that synthesized  
701 interpretive summaries of the primary data. These documents were grouped into five domains: (1) understanding of the CSpr  
702 concept, (2) examples of application, (3) barriers to implementation, (4) feasibility and potential for expansion, and (5) government roles  
703 and strategic recommendations. The secondary data served as triangulation material, enriching contextual interpretation and ensuring  
704 analytical consistency. Participants were selected through purposive  
705 sampling based on their expertise in Islamic economics, education, or management. This sampling approach ensured that respondents possessed  
706 substantial knowledge of ethical governance and Islamic social responsibility, making their perspectives relevant and credible for this  
707 study's objectives.

### 714 3.3 Data collection procedures

715 Data collection was conducted using open-ended questionnaires distributed electronically and supplemented by document  
716 analysis. The open-ended format encouraged participants to articulate their perspectives freely and reflectively, yielding data rich in  
717 meaning, nuance, and interpretive depth. To complement these responses, corporate reports from Islamic institutions such as Bank  
718 Muamalat Indonesia, Bank Syariah Indonesia (BSI), and Dompnet Dhuafa were examined to validate and expand upon participants'  
719 statements. This dual-source strategy combining individual reflection with documentary review enhanced the completeness and  
720 validity of the findings. All data were systematically organized into two main tables: one presenting individual-level responses and  
721 another summarizing patterns and recurrent themes. This organization facilitated thematic coding, cross-case comparison, and analytical  
722 synthesis.

### 733 3.4 Data analysis

734 The data were analyzed using the interactive model proposed by Miles et al. (2014), which integrates three concurrent activities: data  
735 condensation, data display, and conclusion drawing and verification. During the condensation stage, textual data were reviewed line by line  
736 and coded into conceptual categories such as understanding of CSpr, obstacles, feasibility, spiritual orientation, and policy recommendations.  
737 Irrelevant or redundant information was excluded to maintain analytical precision. In the display stage, coded data were presented in  
738 visual matrices that summarized relationships, contrasts, and thematic variations across respondents' narratives. Two principal matrices were  
739 constructed: a respondent-level matrix to capture individual viewpoints and a thematic matrix to consolidate cross-cutting insights. In  
740 the verification stage, emerging themes were compared iteratively and interpreted through the ethical principles of Islam amanah (trust), 'adl  
741 (justice), ihsan (excellence), and maşlahah (social welfare). Final conclusions were validated through repeated readings, triangulation  
742 between primary and secondary datasets, and peer consultation. Thematic synthesis revealed five key dimensions: (1) conceptual  
743 understanding of CSpr, (2) examples of implementation, (3) obstacles and challenges, (4) feasibility and potential for expansion, and (5)  
744 policy implications and recommendations.

## 756 3.5 Trustworthiness and validation

757 The credibility and reliability of the research were ensured through multiple validation strategies consistent with qualitative  
758 research standards. Triangulation of sources was performed by cross-verifying participant responses with CSR reports, academic literature,  
759 and policy texts. Peer debriefing sessions were conducted with experts in Islamic economics and social ethics to evaluate the coding system  
760 and thematic coherence. An audit trail was maintained to document raw data, analytical notes, and interpretive decisions, ensuring  
761 transparency and replicability. Additionally, member reflection was implemented by sharing synthesized findings with selected participants to  
762 confirm the accuracy of interpretations and contextual fidelity. These combined strategies strengthen the study's dependability and  
763 confirmability, ensuring that the findings authentically represent participants' perspectives. The methodology adheres to ethical standards  
764 outlined in the UNESCO (2016) Recommendation on Science and Scientific Researchers and the Declaration of Helsinki, upholding  
765 principles of informed consent, intellectual respect, and academic integrity.

## 778 4 Results and discussion

### 781 4.1 Conceptual understanding of corporate spiritual responsibility (CSpr)

782 The participants' perspectives indicate that Corporate Spiritual Responsibility (CSpr) represents Participants perceived Corporate  
783 Spiritual Responsibility (CSpr) as a moral-spiritual advancement of conventional Corporate Social Responsibility (CSR), emphasizing  
784 accountability beyond material welfare and philanthropic activities.

785 Limiting responsibility to material welfare or social philanthropy, CSpr integrates ethical accountability with divine consciousness,  
786 positioning corporate conduct within the framework of amanah (sacred trust). As emphasized by one informant, "*the company bears  
787 responsibility for both the spiritual welfare of society and its internal environment*," describing this duty as both feasible and obligatory  
788 (B.A. Unair). The participant added that such moral responsibility can only be achieved through literacy, awareness, and collaboration  
789 among all stakeholders, suggesting that CSpr should be implemented as a shared moral endeavor rather than a managerial directive.

790 Several respondents reinforced the conviction that CSpr is not a corporate option but a faith-based obligation. One academic noted  
791 that corporate duties must be understood through the theological identities of khalifah fi al-arḍ (vicegerent on earth) and 'abdullah (servant  
792 of God), asserting that "corporate responsibility is not merely material; it is a trust that must serve the welfare of creation (rahmatan  
793 lil 'alamin)" (J.E., UPNVY). He further explained that this form of responsibility embodies 'ibādah (worship), harmonizing human labor  
794 with divine accountability. This view highlights the central principle that business activities should not be separated from spiritual purpose,  
795 as every organizational act bears moral and transcendental consequences.

796 Participants also distinguished between internal and external dimensions of spirituality within the corporate environment. One  
797 scholar stressed that "a company must care for the spiritual well-being of its employees," warning that an overemphasis on material profit  
798

could lead to moral stagnation and ethical fatigue (A.A., UMY). Another respondent added that spiritual responsibility must shape human resource development, leadership ethics, and the organization's broader social influence, ensuring balance among economic, environmental, and moral stewardship (A.A., ITB Ahmad Dahlan Jakarta). These perspectives collectively affirm that CSpR transcends philanthropy; it seeks to embed moral-spiritual consciousness into all dimensions of corporate governance and workplace culture.

Nevertheless, conceptual ambiguity remains a major challenge. Several informants acknowledged that they had never encountered the term or found it difficult to distinguish from CSR. One participant stated that "the concept is valuable and relevant, but it has not been sufficiently socialized or introduced to practitioners" (W.Z., UIN Banten). Another agreed, observing that "no active or large-scale socialization has occurred" *though he maintained that "it could be implemented easily once people understand it"* (H.P., UIN SMH Banten). Meanwhile, a respondent expressed skepticism about the need for a distinct framework, suggesting that "the principles of zakat already encompass most aspects of CSR" (I.Y., UHW Perbanas).

Despite these differing viewpoints, the majority of respondents converge on one essential idea: CSpR provides the moral and theological depth that conventional CSR lacks. It transforms business ethics into a manifestation of faith and an expression of spiritual accountability. However, they emphasize that to become a recognized part of Indonesia's corporate and academic discourse, the concept requires theoretical consolidation, structured dissemination, and institutional support to bridge moral conviction with regulatory and organizational realities.

## 4.2 Practical manifestations and barriers to implementation

Although the concept of Corporate Spiritual Responsibility (CSpR) remains in development, empirical findings indicate that spiritually grounded corporate practices are already emerging within Indonesia's institutional and business landscape. The annual report of [Bank Muamalat Indonesia \(2015\)](#) documents the allocation of corporate funds derived from Zakat, Infaq, and Sadaqah (ZIS), aligning these initiatives with maqasid al-shariah principles. As observed by one participant, this approach represents "a form of worship and social responsibility simultaneously," merging ethical governance with spiritual devotion (S.M., UIN Alauddin Makassar). Comparable examples were noted in several institutions where companies facilitate routine religious studies (kajian), congregational prayers, and managerial directives that nurture moral awareness within the workplace (N.L., UIN Salatiga; B.N.A., UIN SATRA Tulungagung).

Despite these encouraging indications, participants identified multiple factors that impede the institutionalization of CSpR across corporate systems. A recurrent concern involves the limited diffusion of knowledge regarding the concept itself. Many respondents observed that the framework remains poorly understood, with widespread confusion between CSR and CSpR. One informant stated that "many people still do not understand the concept, its benefits, or its urgency," while another emphasized that "active socialization has not been conducted at a significant scale," suggesting that structured awareness programs are essential to transform moral intent into organizational policy (W.Z., UIN Banten; H.P., UIN SMH Banten).

Regulatory absence was also described as a major constraint. Several participants emphasized the need for a formal policy structure

comparable to Indonesia's CSR Law No. 40/2007. One scholar explained that regulation would act as "a moral umbrella and a legal foundation for companies seeking to harmonize business with spirituality," providing clarity and consistency for institutional application (S.M., UIN Alauddin Makassar). Others noted that ethical audits, standardized reporting procedures, and institutional oversight could strengthen compliance and credibility in implementing spiritual responsibility (D.A., UIN Raden Fatah Palembang A.S., UINFAS Bengkulu).

Concerns about profit-oriented corporate culture further complicate the process. Respondents highlighted that the pursuit of quantitative performance often overshadows moral integrity, leading to disconnection between professional success and spiritual sincerity. One participant observed that "excessive focus on material performance produces moral hazard," while another lamented that "management frequently prioritizes numerical targets over *halalan tayyiban* quality," indicating that short-term profit motives undermine ethical purpose (A.A., UMY; M.A.F., UPN Veteran Jakarta). This pattern reflects a systemic imbalance between economic expansion and ethical cultivation.

Cultural and religious diversity within Indonesia adds another dimension to the discussion. One respondent cautioned that the implementation of CSpR "must remain inclusive and avoid sectarian bias," urging the adoption of a universal moral vocabulary that resonates across different faith traditions (S.E.H., Universitas Gunadarma). In this view, the essence of CSpR lies not in religious exclusivity but in shared values justice, honesty, empathy, and stewardship that transcend doctrinal boundaries.

The constraints identified by participants are primarily administrative and structural rather than theological. Spiritual responsibility is broadly accepted as a legitimate and necessary foundation for ethical business conduct, yet institutional mechanisms, policy alignment, and leadership incentives remain insufficient to integrate it within mainstream governance. The findings suggest that advancing CSpR in Indonesia requires a comprehensive approach that combines regulatory development, organizational reform, and educational dissemination, ensuring that spirituality becomes an inherent, accountable dimension of corporate life rather than a symbolic ideal.

## 4.3 Feasibility, strategic pathways, and policy implications

The findings reveal a prevailing sense of optimism among participants regarding the viability of Corporate Spiritual Responsibility (CSpR) within Indonesia's socio-economic context. Many respondents agreed that implementation on a national scale is attainable, supported by the country's deeply rooted religious values, moral awareness, and the ethical foundations of Pancasila. One academic described CSpR as "an adaptive paradigm for the Society 5.0 era," emphasizing that spirituality functions as "a moral and spiritual counterbalance to technological acceleration and materialism" (E.Z.N., Universitas Islam Malang). This view situates CSpR as both a cultural necessity and a strategic response to modern challenges, reinforcing Indonesia's potential to lead in spiritually grounded corporate ethics.

Participants outlined several interconnected pathways for institutionalizing CSpR. One respondent underscored the importance of establishing national regulations and operational standards, explaining that "binding cross-institutional rules and competent

human resources are essential for sustainability" (S.M., UIN Alauddin Makassar; A.M.M., UIN Salatiga). This regulatory foundation, they argued, would ensure coherence across sectors while granting legal legitimacy to spiritual accountability in business operations. Complementing this framework, other participants emphasized the transformative role of education and literacy. As noted by several contributors, integrating CSpR into university curricula and professional training programs would cultivate awareness and foster leadership committed to ethical and spiritual governance (W.Z., UIN Banten; H.P., UIN SMH Banten).

A number of participants proposed incentive-based mechanisms to encourage corporate adherence. Suggestions included tax benefits, certification systems, and public awards recognizing companies that actively integrate spiritual responsibility into their management ethos (S.E.H., Universitas Gunadarma; I.H., UNISYA Lumajang). These measures aim to promote moral excellence not through compulsion but through encouragement, aligning public recognition with corporate virtue. Additionally, structural innovations were discussed to embed spirituality into organizational systems. One respondent advocated establishing Spiritual or Syariah Supervisory Boards to "ensure that corporate activities align with ethical and religious norms" (B.N.A., UIN SATU Tulungagung). Another highlighted the need to integrate moral care into employee welfare, referencing the Prophetic guidance: "Pay the worker before his sweat dries," as a principle for just and compassionate management (M.F., UNISYA Lumajang).

Further perspectives emphasized that measurable standards rooted in Islamic economic principles such as zakat, sadaqah, waqf, adl, ihsan, and takaful could serve as practical indicators for evaluating corporate spiritual performance (M. H., IAIN Ponorogo). By translating spiritual values into quantifiable metrics, CSpR can complement existing Environmental, Social, and Governance (ESG) frameworks while extending them into the moral domain. Transparency was also seen as essential to ensure sincerity and prevent performative religiosity. One participant suggested that "CSpR reports should be publicly accessible and integrated into ESG disclosure frameworks," thereby reinforcing both institutional accountability and moral integrity (S.E.H., Universitas Gunadarma).

In synthesis, respondents conveyed a collective conviction that Indonesia possesses the cultural readiness and moral infrastructure necessary for embedding CSpR into national corporate governance. The key challenge lies not in ideological resistance but in policy codification, educational dissemination, and the establishment of clear evaluation criteria. Once these structural supports are operational, CSpR can progress from an ethical ideal to a transformative governance model one that harmonizes profitability with spirituality, advances social equity, and preserves moral integrity within Indonesia's rapidly evolving economic landscape.

## 5 Discussion

The present study demonstrates that Corporate Spiritual Responsibility (CSpR) constitutes an advanced ethical paradigm that reconnects corporate behavior with transcendental accountability and moral consciousness. The participants consistently regarded CSpR not as a voluntary option but as a moral imperative derived from divine trust (amanah) and human stewardship (khilafah). This orientation aligns with recent discourses in sustainable management that emphasize spirituality as a determinant of ethical corporate behavior (Fernando and Jackson, 2006; Fry, 2003). In contrast with traditional Corporate Social Responsibility (CSR) models such as Carroll's (1991) hierarchical framework emphasizing economic, legal, ethical, and philanthropic layers CSpR positions spirituality as the foundation of all corporate action. The finding that most respondents view corporate engagement as an act of faith underscores a broader theoretical argument that business ethics must transcend utilitarian paradigms and return to the moral roots of human responsibility.

The results reinforce a substantial body of Islamic business ethics literature. Dusuki and Abdullah (2008) define Islamic CSR as an act of worship directed toward social justice ('adl) and collective welfare (maṣlaḥah). Similarly, Beekun (2012) and Alhabshi (2015) describe business in Islam as a sacred contract that integrates economic, social, and moral objectives (Wahidi et al., 2025). These perspectives find empirical support in the responses of Bayu Arie Fianto, Ahim Abdurahim, and Amie Amelia, who associate CSpR with internal and external spirituality combining employee development with public service grounded in faith. The convergence of theoretical and empirical perspectives validates the argument that spiritual accountability constitutes the missing dimension in contemporary corporate governance.

Nevertheless, the findings also highlight a persistent implementation gap between moral aspiration and institutional practice. Although Bank Muamalat Indonesia and Dompot Dhuafa have integrated religious obligations such as zakat, infaq, and sadaqah into corporate operations, most organizations continue to treat spirituality as symbolic or peripheral. This conclusion corroborates Hanc and Smolo's (2022) observation that Islamic CSR frameworks remain "conceptual rather than operational." Jamali and Mirshak (2007) similarly reported that CSR practices in developing countries are often reactive, motivated by compliance and reputation rather than ethical transformation. These parallels confirm that while spiritual ideals are well-articulated, their translation into managerial systems remains weak.

The respondents' call for a legal framework parallels the normative arguments of Al-Ghazali (2010) and Chapra (2016), who maintained that ethical business practice must be safeguarded through an institutional environment that harmonizes moral norms with market mechanisms. The request for government regulation and standardized reporting systems reflects a pragmatic need for legitimacy and accountability. However, some scholars caution that excessive formalization could reduce spirituality to bureaucratic formality. Dusuki (2011) warned that "enforced morality" may weaken sincerity and voluntary virtue, a concern echoed in Western debates by Crane and Matten (2016) regarding the commodification of ethics in corporate compliance systems. Hence, while regulation is essential for consistency, CSpR must preserve the spirit of voluntary devotion and moral intention as the essence of faith-based responsibility (Rismawati et al., 2024).

The link between spirituality and sustainability also emerges strongly from this study. Respondents such as Eny Zuhrotin Nasyiah and Sutan Emir Hidayat conceptualize CSpR as a spiritual counterbalance to the technological acceleration of Society 5.0. Their views align with Fry and Cohen's (2009) proposition that spiritual leadership enhances collective purpose, employee integrity, and organizational commitment core attributes for achieving the

United Nations Sustainable Development Goals (SDGs) (Liestyowati, 2024). The alignment between the respondents' optimism and prior evidence suggests that spiritual consciousness can reinforce sustainable development by cultivating sincerity, empathy, and ethical discipline within corporate structures. Nonetheless, critics such as Tilt (2016) and Obregon et al. (2024) argue that spirituality in business remains vulnerable to co-option by profit motives, which may limit its transformative potential in capitalist systems.

While Corporate Spiritual Responsibility (CSpR) offers a deeper ethical orientation for corporate governance, the findings also indicate potential risks if spirituality is uncritically framed as inherently positive. Without appropriate governance safeguards, spirituality may become symbolic, performative, or instrumentalized for legitimacy, reflecting concerns previously raised in both CSR and spiritual leadership literatures (Djalilov and Hartwell, 2023; Shin et al., 2022). Moreover, the definition of "spiritual responsibility" may be shaped by organizational power structures, potentially marginalizing alternative ethical interpretations in plural contexts (Amer, 2024; Obregon et al., 2024). These concerns underscore the importance of reflexive governance mechanisms to ensure that spiritual accountability remains grounded in moral intentionality rather than rhetorical affirmation (Rismawati et al., 2024).

Taken together, these findings indicate that CSpR represents both a philosophical and practical advancement in the discourse on corporate responsibility. It integrates theological ethics into managerial practice, reframing profit as a means rather than an end. The Indonesian experience, characterized by strong religiosity and cultural collectivism, offers fertile ground for its institutionalization. Yet, to ensure sustainability, CSpR must evolve through codified policy, educational integration, and measurable indicators that preserve its moral essence while ensuring accountability. By grounding corporate governance in spirituality, Indonesia and other faith-informed societies may pioneer a holistic model that harmonizes economic performance, social justice, and spiritual well-being.

## 6 Conclusion

The findings of this study establish Corporate Spiritual Responsibility (CSpR) as a transformative extension of conventional Corporate Social Responsibility (CSR), redefining the ethical foundation of corporate governance within a faith-based framework. By integrating spiritual accountability with managerial practice, CSpR bridges the divide between economic performance and moral obligation, offering a holistic model that harmonizes profit, ethics, and spirituality. The empirical evidence from Indonesian scholars and practitioners confirms that spirituality is not a peripheral sentiment but a central component of responsible corporate behavior, rooted in the Islamic values of *tawhid* (divine unity), *amanah* (trust), and *'adl* (justice).

While the conceptual legitimacy of CSpR is widely recognized, the research identifies persistent challenges in operationalizing it at the institutional level. These include the absence of a regulatory framework, limited awareness among business leaders, and the dominance of profit-driven mindsets that constrain moral innovation. Nevertheless, the overall optimism expressed by respondents

demonstrates that Indonesia's religious culture and collective ethical consciousness provide fertile ground for institutionalizing CSpR. Its alignment with the United Nations Sustainable Development Goals (SDGs) particularly those concerning sustainable institutions, decent work, and reduced inequalities further underscores its global relevance.

For CSpR to progress from conceptual ideal to institutional reality, it requires coordinated strategies encompassing legal codification, leadership education, and measurable reporting mechanisms. Regulatory bodies should formalize standards of spiritual accountability analogous to environmental and social audits, while universities and professional institutions should embed CSpR principles into managerial curricula. Through these steps, CSpR can evolve into a globally adaptable ethical paradigm that integrates faith, integrity, and sustainability. Ultimately, it repositions the corporation not merely as an economic entity but as a moral community committed to advancing human dignity, social justice, and divine accountability in a globalized world. The preceding section has presented empirical findings based on participants' perspectives. The following discussion provides an interpretive and analytical synthesis and should not be read as direct empirical claims.

## Data availability statement

The original contributions presented in the study are included in the article/supplementary material, further inquiries can be directed to the corresponding author.

## Ethics statement

The studies involving humans were approved by Jusuf Hariyanto (director of research and community service, Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta). The studies were conducted in accordance with the local legislation and institutional requirements. Written informed consent for participation in this study was provided by the participants' legal guardians/next of kin. We, as the authors, declare that this manuscript contains participant data for which we have obtained informed consent from all participants who completed the questionnaire. Prior to completing the questionnaire, we provided an explanation of the purpose of the data for research purposes and requested their consent for publication. Thirty-four lecturers provided written consent.

## Author contributions

RM: Conceptualization, Funding acquisition, Methodology, Supervision, Writing – original draft, Data curation. RW: Formal analysis, Investigation, Writing – review & editing. EO: Data curation, Visualization, Writing – review & editing, Project administration. MM: Formal analysis, Supervision, Validation, Writing – review & editing. MS: Resources, Software, Validation, Writing – review & editing.

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