

THE ISLAMIC MORAL RESPONSIBILITY AND SUSTAINABLE SOCIAL ENGAGEMENT IN ISLAMIC INSTITUTIONS

Norazita Marina Abdul Aziz
Centre for Islamic Development Management Studies (ISDEV)
Universiti Sains Malaysia, 11800 Minden, Pulau Pinang.
Email: azitamarina@gmail.com

Fadzila Azni Ahmad
Centre for Islamic Development Management Studies (ISDEV)
Universiti Sains Malaysia, 11800 Minden, Pulau Pinang.
Email: sukainah@usm.my

ABSTRACT

Accountability is important in delineating proper integrity and transparency for social community. Islamic accountability emphasises the belief of an individual towards the divine messages from Allah the Al-Mighty and the caliphs to other mankind. Thus, the development of the theoretical stances is referred to Islamic sustainable social engagement concepts comprises of the development in the society and the divinity to the Oneness of God, Allah the Almighty. The research conducted from interpretive position by interviewing seven (7) informants of zakat and waqf institutions and reviewing documents for deliberating the notion of Islamic moral responsibility and sustainable social engagement in the public social spheres. The findings reveal the relationship from “*hablum minallah, hablum minannas*” that indirectly articulates the understanding of moral values, social welfare and social obligation in Islamic community. Ultimately, the Islamic conceptualisation will assist the government and other socio-related parties in strategizing the moral function in Islamic foundation.

Keywords: Islamic Sustainable Social Engagement, Islamic Accountability, Islamic Moral Values.

INTRODUCTION

In the global economic market, the sustainable development is considered to be important part in ensuring the security of the environment, social and economic consequences. The vast changes in the climate change, unconcern on the environmental development, greediness on the mining of natural resources and illegal deforestation, has resulted in a gradual depletion and, in some cases, an outright destruction of scarce ecological and other resources.

With regards to this, the concept of sustainable development is being introduced to ensure a balance development in the competing growth that leads to creating awareness of the environmental, social and economic limitations in the society. In line with this, the sustainable development can be summarised as the expansion of the societal requirements in aligning with the needs of the present in order to fulfil the needs of the future generations with due care (Collison, Ferguson, & Stevenson, 2014; Moore & Gino, 2013).

The social relations in the Islamic community refers to the delineation of moral responsibility and social engagement for deriving a good society (Ahmad Sunawari Long, 2015). Moral, values and ethics from the axiological perspective are strongly related to the society, spirituality and culture (Asmau Imam Abdul Kabir, 2013; Halpern, 2001). Morality,

values and ethics are connected and interrelated to society and attached to social culture, which are influenced by the social politics within the good society (Hielscher, WinkinAngela, & Pies, 2017). In Malaysia, the Islamic entities accountability functions relates to the moral relations, which resulting in social engagement in combatting poverty within the society. This facts on social engagement parallel to the guidelines in the Government Transformation Plan (GTP), National Key Result Areas (NKRA), and Raising Living Standards of Low-Income Households. Thus, the moral responsibility and sustainable social engagement concepts is essential in deriving good accountability in society and Islamic entities.

In deliberating the moral responsibilities issue pertaining to the desirability and indiscriminate sustainable future development, the paper is written to investigate the Islamic social arena pertaining to the social responsibility and community engagement within the public spheres. The concept of togetherness has become a priority in dealing with the societal moral values and communal involvement especially in supporting social welfare within the prioritised society (Halpern, 2001; Moore & Gino, 2013; Narvaez & Lapsley, 2009).

Thus, the paper aims to investigate the elements stipulated in the Islamic responsibilities, to evaluate the principles of the Islamic community engagement and lastly, to analyse the concepts of Islamic social responsibility and community engagement. To address the research objectives accordingly, the paper focuses on three research objectives in describing the elements related to Islamic responsibilities, analysing the principles aligned in the Islamic community engagement, and conceptualising the Islamic moral responsibilities and sustainable social engagement.

The paper is arranged in a few important sections. The next section will explain on the accountability as moral obligation. Then, it is followed by the elucidation of methodological stances employs in the study. The findings will include the explanation of the moral responsibilities and sustainable social engagement in the Islamic entities. The final section includes the conclusion for the study.

ACCOUNTABILITY AS A MORAL OBLIGATION

Accountability through contextualised meanings and interpretation can be recognised from different points of view. For example, arguments for discharging accountability can be deliberated from: actions or behavioural conducts (Azevedo, Panasiti, Maglio, & Aglioti, 2018; Munro, 1996), conversation through ‘felt responsibility, behavioural conduct of the ‘self’ (Pendenza & Lamattina, 2019; Willmott, 1996), narrative accountability (Boland & Schultze, 1996) and the discursive or symbolic use of articulating financial reporting (Goddard & Assad, 2006), the religious perspective of trustworthiness in accounting transparency (Dixon, Ritchie, & Siwale, 2006; Jayasinghe & Soobaroyen, 2009; Jaycox, 2019) and photographic images to show the organisational characteristics and behavioural aspects of corporations (Davidson, 2007). They acknowledge that understanding accountability derives from a broader idea, through forms of actions that involve symbolic interaction and relational interface within the social context (Lehman, 1999; Sjøstad & Baumeister, 2019).

In an interesting debate, accountability is circulated in an area of accountability, which relates to ‘self’ articulation and actions, i.e. developing through dialogue (Roberts, 1996). Accounting serves as the vehicle in driving the accountability role in places where accounting information assists individuals or people, to establish, elevate and induce others to use the meaning of ‘giving to account’ in a broader social or environmental area. In addition, the narrative position reflects how one can direct oneself into ‘giving to account’ and understand how they take charge or cope with being accountable to ‘self’. The recognition of their ‘self’ relies heavily on self-action to understand and translate the in-depth meaning to the group of

people within the social sphere (Boland & Schultze, 1996; Machura, 2019). Their findings provide a promising insight into narrative accounts in the huge technology network group that monitors and facilitates cooperative work. The group has improved by focusing on narrative accounting, which often enables them to attain their reputable status. The quality of narrative mode of cognition encompasses concrete examples of pre-understanding of current practices and organisational cultures: the reinvention of specifically targeted rules; the recognition of morality issues in the decision making process and the permission of individuals to speak in elevating moral matters (Boland & Schultze, 1996; Falabella, 2020).

In understanding accountability from a moral point of view, Lehman (1995) scrutinises accounting as a ‘moral discourse’ and a ‘moral obligation’ within the social environment. The accountant’s role is important in determining forms of reporting in the annual report. In line with this, Lehman (1996) reflects on the accountability of accountants in preparing and constructing reports for users. The information can be contextualised between human agency and nature, in describing communication of environmental information to the community (Woods, Coen, & Fernández, 2018). The description of communication is established through ‘dialogic participation’ of community through the interpretation of language.

It is interesting to understand accountability as a continuous action of day-to-day experience, based on shared or interconnected involvement. According to Fry (1995), accountability is seen as an intrinsic experience of organisation in daily life, including the organisation of managers, as it is embedded in individuals’ actions. With this, he sees accountability through the daily involvement of member’s exertion in coordinating and incorporating organisational structures through shared opportunity. He extends this further by emphasising that accountability can be elucidated as the construction and substitution of behavioural anticipation within the social context. Thus, in this paper the emphasis is given on the moral responsibility and social engagement, which elaborates the behavioural aspect towards communal values, through shared vision or understanding, substantiation¹ and comprehension of complex human conduct. This mutual action will indirectly inspire and sustain collaborative effort with the people within the organisational environment.

MORAL RESPONSIBILITY AND SUSTAINABLE SOCIAL ENGAGEMENT

In general term, sustainable development will affect everyone. It will impact the decision making made for the society, which the social spheres have a real consequences for people's lives. Take for example, the poor strategic planning and development infrastructures for the communities will indirectly lessen the quality of life for the people in the societal spheres.

Nowadays, the climate change, political challenges, instability of the societal demeanour and unpredictability of economic consequences has contributed to the increased conflicts and escalating violence. The inability to evaluate the morality and human actions has become a core indication behind the community and civil conflict (Taylor, 1989). Thus, for this reason, the understanding of identity of an individual by defining ourselves in relation to the acceptance and rejection of the communal values in the groups is essential. Additionally, the understanding of the individual position through shared moral values can lead to the creation of the communal groups that make sense of the acceptance of the individual in the society (Bellah, 1998). The mutual relationship between one individual and the group they engaged in is essential for identifying the social engagement action (Makbuloh, 2017; Taylor, 1989, 1999). The social engagement includes the ability to work constructively within and

¹ The issue of substantiation was raised by Ebrahim in the GRI meeting for the NGO through video. The link can be accessed from the GRI website and direct to the Youtube.

between social groups to create more resilient and sustainable communities (Gibbon, 2010; Maslen, 2019).

In the social engagement strategy focuses on the enhancement to empower people and organizations to learn from one another in resolving the conflict with one another (Bellah, 1998; Ebrahim, 2003; Edward, 2000; Jacobs & Walker, 2004; Jordan, 2005). The social engagement can be seen as a social impact-oriented way that addresses the objectives and successful measurement according to its long-term impact on society (Ebrahim, 2002, 2003; Gibbon, 2010; Van Schoelandt, 2018).

This social engagement is supported by the strategic citizenship program, which includes institutional volunteering (Ebrahim, 2002), social partnerships (Cornwall, Lucas, & Pasteur, 2000), brand engagement and emergency aid (Bendell, 2006; Princen & Finger, 1994; Raustiala, 1997; Roy, 2014). The sustainable social care programme is concerned with social, economic and environmental sustainability, often known as “sustainable development”.

The sustainable social programmes includes a particular focus on climate change and its relevance to care services and service users (Howes, 2004; SustainAbility, 2003). The social actions concern about reducing the carbon emissions that contributes to the global warming and alleviates negative impact on climate change such as in the condition of instable-severe- weather (including flooding, acute haze and heat waves) (Beard & Rees, 2000). The gain from a sustainable development approach to personalisation is that it promotes social care, which is right for the individual and promotes social, economic and environmental benefits for all (Islamic Relief, 2014).

Under theoretical expansion, a model of social capital relates to the building of social networks and community relationships is helpful in discussing the experience of individual living in the factionalised community (Putnam, 2000). In the 20th century, his extensive study of American society identifies a growing sense of fear and isolation and the demise of trust, support and belonging. Putnam (2000) states the development of social networks as important to the well-being of individuals and groups and differentiates between the notion of bonding and bridging social capital.

In regards to social relationship, bonding involves reciprocal relationships between known groups that grow out of doing things for people you know and do things for you in return (Meyer, John, George, & Francisco, 1997; Roginsky & Shortall, 2009). In contrast, by focusing on similarities and facilitating inclusion, this can reinforce divisions between identity groups. Additionally, the identification of groups will contribute more broadly to trustful and giving societies that eventually benefit the whole society (Gopalan, 1997; Halpern, 2001; Hassan, Faisal Khan, & Ngow, 2010).

In order to understand the sustainable social engagement, it is important to look into the meaning of responsibility, which is an important binding social action that binds between the “accountor” and “accountee” for realising the stipulated social actions (Gray, 1983, 1992; Gray, Owen, & Adams, 1996). Sustainable social engagement requires the continuous activities and programmes to be conducted in the communal society (Van Schoelandt, 2018).

SOCIAL ENGAGEMENT IN WAQF AND ZAKAT INSTITUTIONS

In the Islamic management entities, the focuses is made to the waqf and zakat institutions, which acts as mediator in the collections and distributions of the waqf or zakat money (Mohd Yusof Othman, 2017). For zakat, the payment is regarded as one of the five pillars in Islamic principle. Zakat is an important mechanism for the country’s development of social welfare of the people to reduce poverty, securing equal wealth and strengthen the economic prosperity of Muslims’ society. The financial and physical support of the zakat institutions to the people in

need, which is classified as *asnaf*, are essential for constructing independent Muslim society (Mohd Yusof Othman, 2017).

In general, the distribution of zakat funds may assist the government to improve the social economic welfare of the people in the Muslim society (Mohd Yusof Othman, 2017). It is the mission of the zakat institution to maximise its collection and distribution to the people in needs, which lead to alleviate poverty. In line with this, zakat management is important to help Muslims perform the third pillar of Islam and establish its primary function as a means to alleviate poverty (Dhar & Akhan, 2010). Additionally, the effectiveness of zakat management is important to enable zakat to be a catalyst in improving the lives of the poor and needy (Ahmed, Bin Aiffin, Yousif Alabdullah, & Zuqebah, 2016).

The moral responsibilities and sustainable social engagement within the zakat institutions is expected the zakat collection and distribution may improve the living standards of the public sphere in the urban and rural area, especially targeted to the low income households. Thus, the zakat institutions has to be accountable for the ‘accountor’ and ‘accountee’ especially in discharging accountability to the respected parties. This is important for ensuring appropriate zakat distribution to the *asnaf* (Nurul Husna Haron, Hazlina Hassan, Nur Syuhada Jasni, & Rashidah Abdul Rahman, 2010)

The moral responsibilities and sustainable social engagement include the efficiency in zakat distribution. The efficient of distributing of zakat’s collection refers to how well zakat institutions are using its resources to meet its objectives of socio-economic justice (e.g. reducing poverty) and governance, which refers to the process and structure. The coordination and management of affairs for the zakat institution have been argued as one means in demonstrating accountability to the zakat payers and ultimately to Allah, whilst taking into consideration the requirements of the Islamic Shariah Law (Hairunnizam Wahid et al., 2018; Marina Abu Bakar, 2018).

Nevertheless, in waqf, the distribution will be conducted by the respective Islamic bodies and agencies according to the states in Malaysia. The distribution will be allocated to the people in the society through the land and cash waqf based on the sum of waqf allocations received from the public (Mohd Yusof Othman, 2017). According to Imam Abu Hanifa, waqf is the provisions of a specific thing within the hold-ownership of the waqif (appropriator) and the devoting of its profits for charitable welfare for the poor or other actions through pious intentions.

It is essential to complete the meaning of waqf and the influential effect of the waqf in the modern era to secure the financial sustainable development in the society (Masruki, Mohd Hanefah, Aryani, & Bunyamin, 2019). Waqf is standardly known as benevolence instruments where the profit is used to improve the welfare of the unfortunate society (Arshad, Zain, Urus, & Chakir, 2018). In line with this, the expansion of the waqf institutions has to be taken into account through intensive efforts from all respective parties to be ahead in the waqf development for the benefit of the Islamic community. For Muslims, the belief related to waqf focuses solely for religious matters and waqf can benefit all level of society. The trusteeship of the waqf include the moral responsibilities and sustainable social engagement in undertaking social welfare for the benefits of the beneficiaries.

RESEARCH METHODOLOGY

The paper is exploratory research in nature, which formalises procedures and routines pertaining to *Shariah Islamiah* that employs interpretive inquiry of the texts mainly from the Holy Quran, Hadiths and related literatures available in accounting written in traditional and Islamic perspective. The paper engages in the Islamic research methodological foundation for addressing the research question related to Islamic foundation. The researchers believe that

the Islamic research philosophy is appropriate in explaining the ontological and epistemological foundation should be based on the *Islamic Shariah* guidelines (Haniffa, 2002) that is stipulated in the Al-Quran and Sunnah.

The study is conducted based on interpretive position² by undertaking interviews of seven informants and documentary review in addressing the research questions. The researchers had interviewed specialist in the top management of zakat and waqf institutions in attaining the first hand experience and facts related to the research objectives. The field work is conducted based on the selection of the engagement of the informants in dealing with the beneficiaries and experience. The researchers believe the seven informants are sufficient in providing the in-depth insights due to the ‘saturated’ data collected from the interviews. For documentary review, the research is conducted by interpreting the meaning of language and texts, which can be in a form of reports, articles and manuscripts.

The interpretive inquiry employs in order to provide an understanding of the knowledge in addressing the research questions. The paper inductively employed qualitative research methodology in contextualising the Islamic moral responsibilities and sustainable social engagement for the Islamic institutions in Malaysia. The Islamic philosophical underpinnings are based on the contextualisation of the Islamic values and principle, which can be identified within the *Islamic Shariah Framework* that evolved from the research findings.

A content analysis is conducted to create appropriate themes from various documentary reviews, which addressed the field of inquiry. Content analysis may be more related to initial analysis and the coding process, which identifying for redundant and similar codes. The knowledge related to Islamic sustainable responsibility and community engagement were examined from the concepts, which is stipulated in the Al-Quran, Hadith, Ijma’ and Qiyas and other scholarly Islamic literatures. The contextualised concepts is meticulously analysed to attain the accurate understandings pertaining to Islamic sustainable responsibility and community engagement.

In general, this content analysis approach involves a rigorous and systematic classification process of coding and identifying themes or patterns that emphasize the reliability and replicable state of observations and subsequent interpretations (Butt, Thorp, & Donohew, 1967; Holsti, 1969; Kassarian, 1977; Weber, 1988). Content analysis is a particularly useful approach when the purpose is to classify, summarize, quantify and tabulate qualitative data.

The first phase of the content analysis involves identification of the categories of analysis and development of the coding system (Weber, 1988). This involves an interactive process of determining the appropriate unit or level of analysis (this could be the all answer, sentences, or words) and identifying the recurrent categories that give meaning to the data.

The second phase comprises of coding of the data into the categories of analysis. This step involves the organization and coding of all data in a way that ensures reliability and meaningfulness, i.e., the previously defined categories (codes) are used to classify the content into explicative categories (Flick, 2006; Humphrey & Lee, 2004; Marshall & Rossman, 2016; Miles & Huberman, 1994; Patton, 2015).

The third phase embraces analysis and interpretation. Once all data is organized and coded, qualitative (e.g., content, relationships between categories) and quantitative analysis (e.g., by using statistical methods to analyse the prevalence of different categories) can be

² Called qualitative research in some disciplines, it is conducted from an experience-near perspective in that the researcher does not start with concepts determined a priori but rather seeks to allow these to emerge from encounters in "the field" (which we define here broadly, to encompass both traditional in-country fieldwork, domestic and overseas, and textual-archival research).

performed and followed by an interpretation of the results (Flick, 2006; Humphrey & Lee, 2004; Marshall & Rossman, 2016; Miles & Huberman, 1994; Patton, 2015).

FINDINGS

Islamic Perspectives On Morality

To understand the morality is an essential in comprehending the moral responsibility and community engagement. In general, the high cost and irreversible environmental costs of the market-based economic model is evident. It is argued that markets do not tell us the ecological truth and that climate change and global financial crises issues are evidence of the market failure. Re-defining the basic notion “what constitutes a good life” and how to pursue happiness are critical in understanding morality perspective (Falabella, 2020; Sjøstad & Baumeister, 2019).

In Islam, the pursuit of happiness is concerning with adding value to life through good deeds and knowledge as part of human role in the construction of universe, helping others, bringing up good children, and also about living lightly on earth and elimination of waste and over-consumption (Masruki et al., 2019; Mohd Zin et al., 2012). The Islamic dream is not linked to accumulation of wealth and living in luxury but rather on conserving the human, social and natural capitals which are considered as necessities.

For zakat and waqf institutions, their actions has to be accounted for within the perspective of morality function in ensuring that the moral responsibilities and social engagement are being well-delivered to the beneficiaries. There is a need for a macro-shift in our worldviews; a re-thinking of the fundamentals of the western economic model to ensure a humanistic and sustainable model that resonate with culture and ensures balance (*mizan*), social equity (*adl*) and respects harmony between nature, people and markets (Anas, Samori, Hamid, Zulkipli, & Noor, 2019; Aribi, Arun, & Gao, 2019; Badar & Sabuj, 2019). Above all, what is needed is a new and fresh look at Islam as a source of both inspiration and restoration of the natural state of humans as referred to in Islam as *fitra*. The following is a brief outline on how Islam looks at the three pillars of Islamic moral responsibilities and community engagement to uphold the Islamic ethics and morality function (from the environment, social and economic position).

Islamic Moral Responsibilities And Community Engagement

The Quran is the important absolute and authentic source when referring to the understanding of theory of knowledge within Islamic perspective. The source of Al-Quran has to be followed without doubt by the Servant of Allah and obeyed what is ordained from Allah.

After conducting the content analysis, the themes related to the community and responsibility is derived and illustrated in the Table 1.

Table 1: Summary of Strategic Sustainable Process in Community Engagement

Themes	Reference in Al-Quran	Verses
Community collective actions	An-Nuur 24:62	Only those are believers, who believe in Allah and His Messenger. When they are with him on a matter requiring collective action, they do not depart until they have asked for his leave; those who ask for thy leave are those who believe in Allah and His

Themes	Reference in Al-Quran	Verses
		Messenger. so when they ask for thy leave, for some business of theirs, give leave to those of them whom thou wilt, and ask Allah for their forgiveness: for Allah is Oft- Forgiving, Most Merciful.
Responsibilities as the messenger	Al-Hijr 15:57	Abraham said: "What then is the business on which ye (have come), O ye messengers (of Allah)?"
Responsibilities to the mankind and Allah the Almighty based on the good deeds	Yunus 10:61	In whatever business thou mayest be, and whatever portion thou mayest be reciting from the Qur'an and whatever deed ye (mankind) may be doing, We are witnesses thereof when ye are deeply engrossed therein. Nor is hidden from thy Lord (so much as) the weight of an atom on the earth or in heaven. And not the least and not the greatest of these things but are recorded in a clear record.
Responsibilities to the mankind and Allah the Almighty based on the good deeds	Saad 38:24	(David) said: "He has undoubtedly wronged thee in demanding thy (single) ewe to be added to his (flock of) ewes: truly many are the partners (in business) who wrong each other: Not so do those who believe and work deeds of righteousness, and how few are they?"...and David gathered that We had tried him: he asked forgiveness of his Lord, fell down, and bowing (in prostration), and turned (to Allah in repentance).
Responsibilities to the mankind and Allah the Almighty based on the good deeds	Al-Jumu'ah 62:9	O ye who believe! When the call is proclaimed to prayer on Friday (the Day of Assembly), hasten earnestly to the Remembrance of Allah, and leave off business (and traffic): That is best for you if ye but knew!
Responsibilities to the mankind and Allah the Almighty based on the good deeds	At-Taubah 9:16	Or think ye that ye shall be abandoned, as though Allah did not know those among you who strive with might and main, and take none for friends and protectors except Allah, His Messenger, and the (community of) Believers? But Allah is well-acquainted with (all) that ye do.

From the Table 1, it is founded that Islamic moral responsibilities and community engagement related to community collective actions, responsibilities as the messenger and responsibilities to the mankind and Allah the almighty based on the good deeds. For Muslim, the moral responsibilities and social actions is based on the relationship to Allah and other mankind in the world. Their actions on this moral relations will be accounted in the life in the dunya and the hereafter (Othman et al., 2018; Siswanto, Rosdiana, & Fathurahman, 2018).

Social Dimension

From an Islamic perspective, losing the social compass means the lack or absence of embodiment of the teachings of Islam (as a code of reference). This will result in a state of both ecological degradation (*fasad*) and human and social alienation. The second pillar of morality is the realization of the human and social dimension of development. The notion of

equity, social justice (*adl*), public participation (*shura*) and the deep concern for future generation are cornerstones in Islam. The role of *Ummah* as a community of practice is to set standards for ethical codes of conduct and also to create new knowledge based on the values and public interest.

Within the framework of the Islamic way of development, material and spiritual aspects of life are complementary. To be able to live the good life of devotion to God, therefore it is important to make the best use of the material resources of the world. Talking about development without considering the spiritual side of people is meaningless; development must preserve the essence of our humanity.

Among the dynamic principles of social life Islam has particularly emphasized two – firstly the optimal utilization of resources that God has endowed to man, and his physical environment; and secondly their equitable use and distribution and the promotion of all human relationships on the basis of rights and justice. Care for the poor and the marginalized through sharing resources and financial contribution of *Zakat and Waqf* a key concept in Islam that need to be harnessed through institutional innovation (*ijtihad*) and reform of governance.

After undertaken a thorough analysis from the sources, it is essential to highlight that the responsibility and community engagement in Islam is based on the foundation of “*hablun minnallah*” – the relationship between human and Allah and “*hablun minannas*” – the relation between human and other living creatures in the world (Hasan & Siti Nabihah, 2010; Maali, Casson, & Napier, 2006; Mohd Shukri Hanapi, 2002; Muhammad Ghadaffi Hanafiah et al., 2015; Najwa, 2012). These relationship need to be performed in order to achieved the highest position of blessings and mercy as a servant to Allah, “*mardhatillah*” (Hamid, Craig, & Clarke, 1993; Haniffa, 2002; Haron Din, 1992; Hasan & Siti Nabihah, 2010; Maali et al., 2006; Mohd Shukri Hanapi, 2002, 2014; Muhammad Syukri Salleh, 2003; Najwa, 2012)

The documentary review discovered that the importance of sustainable community engagement that involve the community, economic and environment consequences can be delineated into the following Table 2.

Table 2: Excerpt Transcriptions from Fieldwork Interviews

Informant	Strategic sustainable process in community engagement	Sustainable aspects
Informant 1	“The understanding of the concept between relationship to Allah and mankind and other mankind in this world and the life of hereafter.”	Community (relationship based on divinity)
Informant 2	“Great concerns on the ownership of the project especially in zakat distribution and waqf development. Ensuring the voices of the community is important for attaining feedback from the respected parties. The more the community feels respected and heard, the more they will feel pride in their community and government.”	Community
Informant 3	“It is known that creating new resources for the community will lead to a more vibrant and harmonious environment.”	Community
Informant 4	“The zakat and waqf institutions has to consider in undertaking essential and beneficial projects. No	Community

	matter how knowledgeable the social community and non-governmental organisation, it is important to ensure that the community concerns and voices are taking into consideration. Community members know their neighbourhoods best and will be able to offer valuable insights.”	
Informant 5	“Healing of historic racial and economic disparities especially when related to the mixed-society. Healing community disagreements is not a simple process and cannot be achieved through a few planning processes. However, when governments operate transparent, honest community engagement they offer opportunities for healing. When governments has to be legitimate for their actions in building the society and healing historic disparities.”	Community
Informant 6	“Reduction in long term costs. Savings will be captured if a process can avoid litigation costs down the road. Furthermore, an underutilized project might face more improvement costs in the shorter term.”	Economic
Informant 7	“Legitimacy and increased support for plans and projects. Governments enacting plans with the support of the community will have the buy in necessary to succeed. This will mean the difference between wasted resources and a thriving community.”	Environment

The next section illustrate on the social responsibility in the community by referring to the Quranic verses. This is important to emphasis on the relationship of human and Allah the Almighty based on the Al-Quran, which has been revealed through revelation to the Messenger, Prophet Muhammad (pbuh).

Social Engagement In A Community

From the content analysis it is found that the Islamic morality functions and sustainable social engagement can be seen in three main perspectives that are related to the relationship to Allah, relationship to mankind and relationship to the surroundings, which includes the natural environment and flora and fauna as well as other living creatures in the whole-wide-world. The sustainable social content and community engagement has to be driven from the Islamic moral concepts, which it related to the “rabbaniyah”, the understanding of the Oneness of God as The Ruler and Creator of the world that we are living in.

According to Mohd Shukri Hanapi (2002), the fundamental principles of community can be divided into seven elements that is stated in Table 3.

Table 3: Seven Elements on Fundamental Principles of Community

Seven Elements on the Fundamental Principles of Community	
1.	Imposing majestic Islamic lifestyle

2.	Islamic viewpoint related to unity
3.	Working through Islamic way
4.	The importance on knowledge acquisition
5.	The ethics in evaluating the validity of information in Islam
6.	The harmonisation of family institution pertaining to the family formation and contributions
7.	Peaceful society, which leads to trustworthiness and avoid from corruption

The analysis from the Muhammad Ghadaffi Hanafiah et al. (2015) has detailed eight elements related to social content and community engagement

Table 4: Eight Elements on Social Engagement in the Community

Eight Elements on Community and Social Development	
1.	The sense of divinity (Al Rabbaniyah)
2.	The humanity relationship (Al Insaniah)
3.	Comprehensiveness (Al Syumuliyah)
4.	Balance and modesty (Al Tawazan and Al Wasatiyah)
5.	Reality (Al Waqi'iyah)
6.	Fairness (Al Adalah)
7.	Responsibility (Al Mas'uliyah)
8.	Sufficiency (Al Kifayah)

The understanding of these elements can be summarised in the three main aspects that are Islamic perspective on moral, environmental, spiritual and social dimension. It is revealed that the moral responsibilities and sustainable social engagement lies within the upmost relationship with Allah and other creatures in this universe and every single bad or good deeds are being account for. The main aspects of environment and spirituality are delineated in the next section.

Environment And Spirituality

The most interesting feature of the worldview of Islam is the presentation of an interactive and integrated outlook. Therefore, a contemporary understanding of the notion of *maslaha* (public interest) may lead to a theoretical understanding of morality in its broader terms. Islam represents the natural state (*fitra*) or the intrinsic state of goodness. The natural state (*fitra*) implies a full harmony with nature, people and the built environment. It also means a full realization and consciousness of the role of the human as a trustee and a witness (*khalifa*). Humans are trustees (*khalifa*) to make sure that all resources are used in a sustainable manner. Islam views the potential risks of climate change as a problem of absence of human trusteeship which is referred to as mischief (*fasad*). Islam looks at species as nations like humankind. Reading Quran informs the mind and the soul that our natural capital and social capital are interconnected and inter-dependant.

Islam teaches that species including plants and wildlife are in a state of prayers (*tasbeeh*). The harm of any species means that we are disrupting the symphony of life and silencing worshipers. Quran elevates and deepens the notion of aesthetic intelligence, biomimicry, and learning from nature. Both Quran and nature contain many signs (*ayat*) that demonstrate and offer insights and guidance to nurture naturalistic intelligence, innovation

and learning. *Ihsan* is a key concept in Islam which is the driver and fuel for human stewardship, responsibility and excellence. *Zohd* means living lightly on earth which is an Islamic concept that promotes conservation and rational use of resources. Waqf which is endowment fund resourced by civil society and private sector as an economic tool to ensure socio-economic and environmental security and also as a vehicle to contextualize the notion of corporate social responsibility (CSR) and a value-based organization.

MORAL RESPONSIBILITY AND SUSTAINABLE SOCIAL ENGAGEMENT MODEL

From the meticulous deliberation from the content analysis pertaining to responsibility and community engagement based on the the Al-Quran, Hadith, Ijma' and Qiyas and other scholarly Islamic literatures, the paper comprehended the model below. The responsibility and community engagement model can be seen as the relationship of human to Allah the Almighty and mankind, and relationship to mankind towards another mankind.

The conceptual model is illustrated in Figure 1: Islamic Morality Responsibility and Social Engagement Model

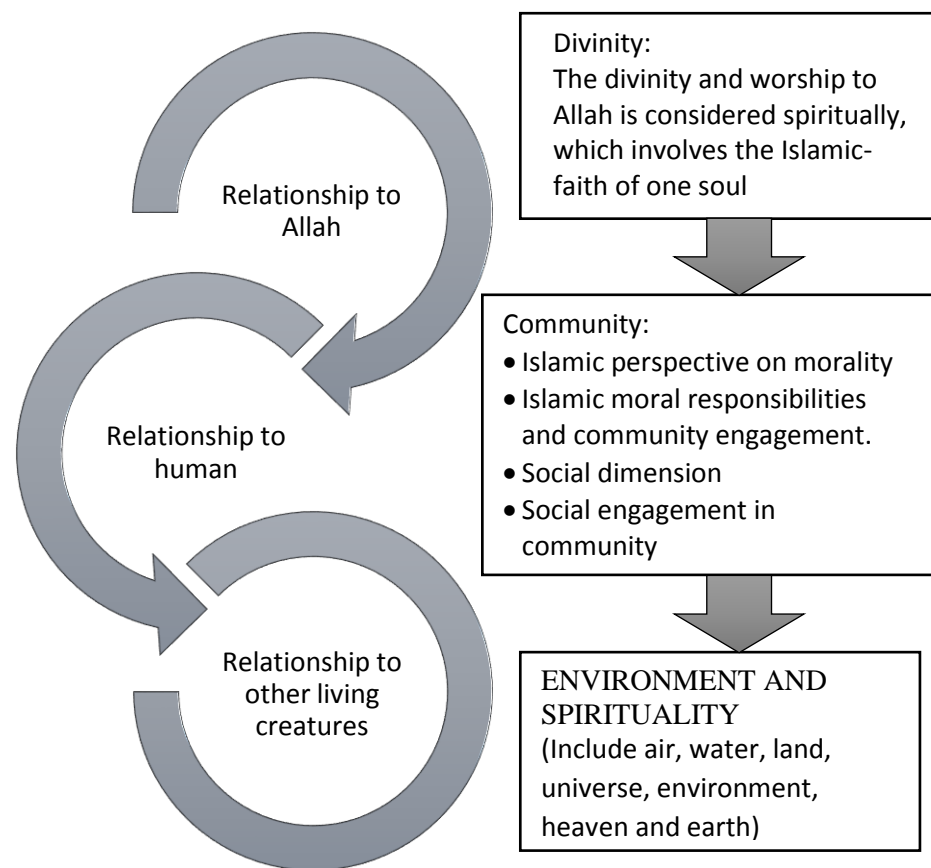


Figure 1: Islamic Moral Responsibility and Sustainable Social Engagement Model

CONCLUSIONS

The Islamic community is responsible to its stakeholders, which include beneficiaries, donors, staff, volunteers, partners, governments, local authorities, other organisations as well as the general public. Accountability and transparency are the core principles of the organisation,

which is based on the Islamic moral foundations. These encompass the community, who received financial security, the social welfare pertaining to the utilisation/distribution of donation in kind/goods or services provided/received. Thus, the discussion on Islamic moral responsibility and community engagement can be seen in a wider perspective that it involves the one's relationship with Allah and to other human beings. The moral foundation is stem on the Islamic rationalities within one's belief and actions.

“Ignominy has been pitched on them, wherever they are, they shall get no security save a rope from Allah and a rope from men, (they may get protection).”
(Ali - i'Imran: 112)

In Islamic foundation, accountable to Allah the al-Mighty implies accountable to society, which emphasized on rights of others. This can be concluded in the second discussion, which concerns the relational obligation to the mankind. In Islam, the rights and obligations of individuals and organizations with respect to each others are clearly defined. The findings reflect the appropriate management of Islamic accounting in delineating the contribution of and allocation of zakat are essential in ensuring the distribution of wealth to people in need. The Islamic accounting consists on the operationalization, management and implementation of waqf and zakat strategies to accommodate social needs and social welfare. Thus, the foundation of Islamic accounting is based on submission to the Allah includes recognising the rights of others and the involvement of oneself to the society justly (Maali et al., 2006). This can be verified through the verses in the Al-Quran, which provide the relational factor between Allah and other mankind. The development will accommodate social welfare through appropriate distribution of wealth that indirectly reduced the poverty level within the social community and retaining for sustainable growth. The future research can be directed to the performance measurements and accounting setting in the social community institution, including non-governmental organisation for undertaking empirical evidence. Further investigations may be considered on the study related to “social closeness” boundaries drawn between the societal spheres.

ACKNOWLEDGEMENT

This paper is written by the author and her supervisor. The empirical research is part of the research conducted for the first author doctoral ship.

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