THE MEASUREMENT MODEL OF SOCIAL RESPONSIBILITY CONSTRUCT FROM AN ISLAMIC PERSPECTIVE: EMPIRICAL ANALYSIS OF MALAYSIAN BUSINESS ORGANIZATIONS

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Abstract: The present study investigates the measurement model of the Islamic social responsibility (ISR) construct in business organizations in the Malaysian context. The study aims to contribute new knowledge to the existing literature of Social responsibility (SR) in general, and ISR in particular. Using disproportionate stratified random sampling, the survey data used for this empirical research was drawn from 405 Muslim employees in business organizations in Malaysia. After yielding an instrument to measure ISR, Principal Component Analysis (PCA) using SPSS version 18.0, and Confirmatory Factor Analysis (CFA) using AMOS version 18.0 were conducted. Good fit indices from CFA revealed that, the ISR measurement model in the Malaysian business organizational context is explained by five components; Integrity, Emotional Control, Fulfillment of Covenant, Justice and Truthfulness. Theoretical and practical implications from the study were further discussed. Human Resource Development professionals, organizational managers and government authorities may use the findings of this study to justify their efforts in designing appropriate learning and performance improvement interventions so that ISR of employees can be monitored and further enhanced.

Keywords: Islamic Social Responsibility (ISR), Taqwa (Islamic piety), Islamic management.

Introduction

The idea to integrate the Western knowledge and the Islamic heritage into one that fits the Islamic worldview and culture has become imperative (Kamil, Al-Kahtani, & Sulaiman, 2011). This is due to organizational challenges faced by various nations worldwide, to which Islam can provide some meaningful insights (Al-Attas, 2001). Leaders as well as organizations are looking for meaning and higher purpose that brought spirituality, religion and faith to the world of business (Kouzes & Posner, 2002).

However, until recently, there is insufficient research that focuses on Islamic spirituality (IS) and Islamic social responsibility (ISR) and their contributions to the overall development of modern organizations (Kamil, Sulaiman, Osman-Gani, & Ahmad, 2010). As asserted by Tayeb (1997) and Hashim (2009), everywhere in the Islamic world, stretching from Morocco to Malaysia, and Iran to Indonesia, Muslims have witnessed a "return" to Islamic traditions and the fundamentals of their faith as a way of asserting their identity, a means to fight the unjust social and political oppression experienced in their societies, and an alternative to avert pure materialism pursuit of the twentieth century.

Hashim (2009) further contended that many Muslim countries have begun their efforts to re-institute their territories in their own indigenous ways of running the social, educational and commercial organizations. These contentions by Hashim (2009) and Tayeb (1997) lead us to the belief that Islam's role has become more evident and significant in shaping people's attitudes, values and behaviors.

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The present research therefore, attempts to study the social responsibility (SR) construct in light of the Islamic heritage (Qur'an and the Sunnah i.e. Prophetic tradition of Prophet Muhammad, peace be upon him) to yield a construct of Islamic social responsibility (ISR) that is in line with the Islamic worldview. This need has become imperative owing to the fact that numerous research studies have focused so much on the corporate social responsibility (CSR) construct with research approaches emanating from the Western value systems and no apt consideration was given to the construct of Social responsibility (SR) in general and other social responsibility constructs from other cross-cultural and religious perspectives, particularly the Islamic perspective.

According to Kettani (2010), the 2010 estimate of the world Muslim population revealed that out of the 6,925,824,107 world population, Muslim population comprise 1,654,941,394, whereby 69.38% hail from Asia, 27.01% from Africa, 2.99% from Europe, 0.59% from the Americas and 0.03% from Oceania. These huge percentages suggest that studies on Islamic social responsibility (ISR) can provide significant contributions towards knowing the particular dimensions or components, which when monitored and continuously enhanced could lead to developing the social responsibility awareness in a huge group of people across the globe, which can lead to overall organizational and societal developments.

In view of this, the present study attempts to narrow this gap by conducting an in-depth empirical study to assess the measurement model of the ISR construct via confirmatory factor analysis (CFA) using the Analysis of Moment Structures (AMOS) software version 18.0. The study is guided by the main research question? (1) What are the components of Taqwa; and (2) a specific research question, what are the dimensions that underlie the Islamic social responsibility (ISR) construct?

Literature Review
The review of literature in this section is grouped and categorized in two sub-sections. Sub-section one discusses Taqwa and its two distinguishing components of Islamic Spirituality (IS) and Islamic Social Responsibility (ISR). Sub-section two discusses Islamic Social Responsibility (ISR) construct.

Definition of Taqwa
In the works of Ibn Kathir (1999), the root of the word Taqwa is from wiqāya, which is staying away from that which has been forbidden. It was also narrated that Umar Ibn Al-Khaṭṭab Raḍiyallah aᶜnh (r.a.) asked Ubayy Ibn Kaᶜab about Taqwa and he said to him, "have you ever walked along a difficult way before? And Uᶜmar (r.a) answered yes. Then Ubayy asked, how did you feel? Then Uᶜmar (r.a.) replied, I strived and I suffered. Then he said, that is the example of Taqwa."

Aᶜli Ibn Abi Ṭwalib (r.a.) was asked about Taqwa, and he said it is the fear of Allah, the utilisation of that which has been revealed to the Prophet Muhammad (p.b.u.h.), i.e. Qur'an and Sunnah, being satisfied with the little one has in possession and finally, living in a state of readiness towards the judgment day (Ibn Kathir, 1999).

As captured in the works of Ibn Kathir (2002), Aᶜli Ibn Abi Ṭwalib (r.a.) gave a comprehensive definition of the characteristics of the believers who possess Taqwa (i.e. Muttaqeen). He mentioned that;

> "Those who possess Taqwa are the people with inherent good manners, they tell the truth, they dress decently, and they walk with humility, they forbid to glance at whatever Allah has made forbidden to them, they concentrate their ears on beneficial knowledge. Their souls have been patient with every trial just as it is contempt with every goodness, and if not for the decree Allah has willed for them in their lives, their souls will never be destabilized in their bodies, from yearning to gain more rewards by enjoining more good deeds and the fear of punishment (of Allah). The Creator (Allah) is so filled-up in their hearts with Might and Graciousness such that every other being looks inferior to their eyes, they imagine the Al-Jannah (Paradise) as if they are inhabiting it enjoying its beauty and astonishments (motivation to enjoin the good) as well as they imagine the Al-naar (Hell fire) as if they are inhabiting it feeling the torment and severe punishments therein (warning to refrain from disobeying Allah). They possess grief-stricken (regretful) hearts, their plot is safe, they are light in weight, their needs are simple, and they are modest in themselves, they have endured with patience for a short-term and they were meted with long-term benefits and a comfortable abode with ease by their Lord. When they come across a verse that talks about goodness or of enjoyment (of Paradise in the hereafter) they concentrate to know much about how to get it and they assume the hardwork they should put up with in order to get therein, and whenever they come across a verse that contains warning with fear or terror (of the punishment of Allah) they keep all-ears with passion and they assume the punishment of the hell as if it is getting closer to them, and for that matter they will keep themselves busy standing (in prayer), and bowing with their foreheads, their bare palms, their knees and their feet seeking the pleasure and guidance of Allah in their activities, and during the daylight, they live advocating empathy, knowledge, obedience and the fear of their Lord" (p. 42).

Talq Ibn Ḥabib said about the meaning of Taqwa that it is to work towards obeying Allah by following the guidance of Allah striving to achieve the reward of Allah. And to stay away completely from disobeying Allah, by following the guidance of Allah fearing the punishment of Allah.

From the above definitions, it can be seen that the main concept regarding Taqwa is to obey Allah's orders and to stay away from all that has been forbidden by Him, in such a way that we strive towards the light of His guidance, acceptance and rewards and fearing His torment and severe punishment in the hereafter. Thus, following Allah's orders brings us nothing but goodness and disobeying His commandments brings nothing but torture and punishment.

The present research therefore, conceptualizes Taqwa as such based on the above literature. From the Arabic word, the noun of the verb Taqwa is Muttaqeen, i.e. those who possess the characteristics of Taqwa.

Classification of Muttaqeen Characteristics

Muttaqqeen are the believers who possess Taqwa. Their characteristics have been mentioned in several places in the chapters of the Qur'an as follows: (Qur'an, 2:3-4), (Qur'an, 2:177), (Qur'an, 2:183), (Qur'an, 3:133-136), (Qur'an, 5:8-9), (Qur'an, 23:1-11) and (Qur'an, 25:63-76).

These characteristics are grouped under two main dimensions based on the relationship a particular characteristic serves to represent (Kamil, 2012). As captured in Table 1, the two main components of Taqwa characteristics are Islamic Spirituality (IS) and Islamic Social Responsibility (ISR). With reference to the scope of the present paper, only the Islamic Social Responsibility aspect is discussed.

Islamic Social Responsibility (ISR) Construct
The theoretical definition of Islamic Social Responsibility is the responsibility to one's self and to other human beings and the nature at large (Mohsen, 2007; Kamil, 2012). For this study, the operational definition of Islamic Social Responsibility is anything that Muslims do in organizations that brings about mutual respect, mutual coexistence and development of mankind, the organization and us, with the constant remembrance of Allah (Dhikrullah) and seeking His pleasure.

As shown in Table 1, the Islamic Social Responsibility component of Taqwa (employee's responsibility to co-workers and nature in general) consists of eleven elements (Patience, Emotional Control, Forgiveness, Sadaqah, Justice, Integrity, Fulfilment of Covenant, Remembrance of Allah (Dhikrullah), Guarding Chastity, Truthfulness and Love of the family). This study therefore, hypothesizes that:

H:1 The Islamic Social Responsibility (ISR) component of Taqwa in the business organizational context is explained by five dimensions, namely; Integrity, Emotional control, Fulfillment of covenant, Justice and Truthfulness.

Table 1: *The Components and Dimensions of Taqwa Based on the Muttaqqeen Characteristics*

Taqwa	Belief (Imān)		Belief (Imān)
	Prayer Fasting Ḥajj Zakāh	Islamic Spirituality	Rituals (Iᶜbādāt)
	Asking for Allah's Forgiveness Never Obstinate in doing the wrong Dhikrullah		Repentance/Forgivingness (Tawbah/Al-aᶜfw) Dhikrullah
	Patience Emotional Control Forgiveness Ṣadaqah Justice Integrity Fulfilment of Cov. Guarding chastity Truthfulness Love of family	Islamic Social Responsibility	Patience Emotional Control Forgiveness Ṣadaqah Justice Integrity Fulfilment of Cov. Guarding chastity Truthfulness Love of family

Source: (Kamil, 2012: 72)

Methods
The research design employs a primary data approach by utilizing a set of structured questions formatted in nominal, ordinal, ratio, and interval scales. The research adopts a cross-sectional study approach whereby data is gathered once from the survey.

The study is conducted in a real-world business setting with the researcher not interfering with the normal flow of work. The study looked at organizational settings where employees are reacting to their own experiences and these reactions as held by Alexander and Ruderman (1987) may be different from those made in simulated situation. The study utilizes the survey method using structured questionnaires.

Using disproportionate stratified random sampling, a survey of 405 (n=405) Muslim employees from business organizations in Malaysia was drawn from 50 business organizations with the majority of the organizations (88.9%) from the service sector, followed by the companies from the manufacturing sector (up to 6.2%) and finally, companies from the mining & Oil/Gas (4.9%).

The demography results show that majority of the respondents (up to 39.0%) were holding executive positions, followed by the clericals constituting 27.2%, specialists comprising 11.9%. There were also as much as 7.4% assistant managers followed by supervisors which comprise 6.9%. Owing to their busy schedules and tight work conditions, only five respondents (up to 1.2%) were drawn from the general manager/director position.

In terms of experience (duration in position), the results show that a total number of 173 (n=173) respondents (i.e. 42.7%) had work experience between 2 to 5 years, followed by respondents with 6 to 10 years of work experience which comprises 19.3%. There were also as much as 17.3% of respondents with 1 year or less work experience, followed by respondents with 50 years and above work experience. Respondents with 11 to 15 years of work experience were the least (8.1%) among the group.

It was also noted from the demography results that the gender of respondents drawn from the survey was quite close, with male respondents constituting 50.9% and female respondents 49.1%. The age of respondents also show some sharp contrast, whereby majority of the respondents (37.3%) were aged 31 to 40, which is considered the middle management group. This is followed by younger respondents between 26 and 30.

Dimensions of Islamic Social Responsibility (ISR)
The study aimed to identify the construct validity of ISR on the basis of data collected from 405 respondents (n=405) who were Muslim employees of Muslim majority companies in Malaysia. The dimensionality of the ISR was sought through a principal component analysis (PCA) after which a confirmatory factor analysis (CFA) was conducted to confirm the dimensionality obtained through PCA

Exploratory Factor Analysis (Principal Component Analysis) of ISR
The PCA was to explore the underlying dimensions of ISR within the Malaysian organizational context. First, the statistical assumptions of PCA were tested. The exercise revealed that a substantial number of variables were correlated ($r \geq .30$). In addition, the two measures for inter-correlations among variables supported the use of PCA. Bartlett's Test of Sphericity was statistically significant [χ^2 (378) = 5492.863, p = .001], while the Kaiser-

Meyer-Olkin (KMO) measure of the sampling adequacy (MSA) was .902, indicating that the inter-correlations were sufficient for PCA.

PCA with Varimax rotation was performed on the data collected. Five latent factors were extracted with eigenvalues greater than one, explaining 59.421% of total variance. Table 2 shows that factor loadings are between .851 and .506. Following the guideline provided by the scholars (Byrne, 2010; Hair et al., 2010, Kline, 2011), all five factors were named as Integrity, Emotional control, Fulfillment of covenant, Justice and Truthfulness, respectively.

The internal consistency of all the factors was obtained by computing the Cronbach's Alpha coefficient on the five extracted factors for ISR that were retained by PCA. In view of the guidelines by researchers (Sekaran & Bougie, 2010), Cronbach's Alpha was employed to estimate the reliability of the extracted factors of the ISR as presented in Table 2. All five factors [Integrity, Emotional control, Fulfillment of covenant, Justice and Truthfulness] had good reliability indices of .894, .786, .821, .811 and .709, respectively.

Table 2: *Factor Loadings and Internal Consistency of Five Rotated Factors for ISR*

ISR	ITEM	Integrity	Emotional Control	Fulfillment of Covenant	Justice	Truthfulness
16.	I manipulate my co-workers	.851				
17.	I take the credit for my co-workers' ideas	.844				
14.	I meddle in my co-workers' personal affairs	.795				
13.	I act against co-workers out of revenge	.782				
15.	I use organizational resources for my personal use	.765				
18.	I burden my co-workers with workloads	.763				
19.	I easily get angry for minor reasons	.622				
12.	I speak negative of my co-workers behind their back (backbiting)	.621				
27.	I forgive my co-workers even if they hurt me on purpose		.801			
28.	When a co-worker hurts me, I reciprocate with kindness		.720			
8.	I tend to be more forgiving with my co-workers		.592			
9.	I accept excuses from my co-workers		.587			
26.	I am patient in negotiations		.527			
3.	I encourage my co-workers to fulfill their promises			.779		
4.	I abide by agreements I make with my co-workers			.725		
2.	I mind to see a co-worker not being honest			.712		
10.	I encourage my co-workers to be honest			.652		
1.	When I promise my co-workers, I fulfill my promise			.617		
22.	I look for opportunities to be of service to my co-workers				.709	
23.	I try my best to be generous (ihsan) to co-workers as possible				.658	
21.	I treat my co-workers equally				.647	
20.	Co-workers willingly approach me for my judgment during dispute				.568	
24.	I have the passion to offer help to co-workers purely for the sake of Allah				.540	
25.	In case of conflict between me and co-workers, I try to settle it on my own				.506	
6.	I am not afraid to tell the truth					.768

7.	I tell the truth regardless of the consequences					.669
5.	Before making a decision, I wait until my co-workers finish expressing their opinions					.520
Eigen Value		7.768	4.801	1.769	1.224	1.076
% of Variance Explained		27.743	17.148	6.318	4.370	3.842
Reliability (Cronbach α)		.894	.786	.821	.811	.709
KMO (MSA)						.902

Construct Validity of ISR
This section presents the results of CFA to support the construct validity of ISR.

Model Specification
The five factors derived from the results of the PCA were hypothesized as the latent variables of ISR. The hypothesized measurement model, as shown in Figure 1, contains the five latent variables loaded on 27 indicators. The first latent variable is Integrity, second latent variable is Emotional control, third is Fulfillment of covenant, fourth is Justice and fifth is Truthfulness. The internal consistencies of the five latent factors were .894, .786, .821, .811 and .709, respectively, based on the data collected from 405 Muslim employees (n=405).

The interrelationships among the 27 measures of ISR were checked at the Estimates section of the AMOS (version 18.0) text output and it showed that the indices were statistically significant. For normality, the use of AMOS (version 18.0) showed, through the indices of skewness and kurtosis, that there was no serious violation of the assumption of normality (thus, all values of skewness were negative and less than 0.1). Also, there was no outlier in the Mahalanobis distance (observations farthest from the centroid).

Model Estimation
A CFA was performed on the data collected from 405 Muslim employees through AMOS (Version 18.0), using Maximum Likelihood (ML) estimation (Byrne, 2010). The measurement model of the five latent exogenous variables showed that the overall fit of the model was χ^2 (314) = 969.729, p = 0.000, which was statistically significant, indicating an inadequate fit between the covariance matrix of the observed data and the implied covariance matrix of the model.

Other indices of model fit were also used following the guideline by the scholars (Byrne, 2010; Hair et al., 2010) whereby at least one absolute fit index and one incremental fit index be used in addition to the χ^2 statistic and the associated degree of freedom. Following this guideline, the Normed chi-square (i.e. CMIN/DF), the Comparative Fit Index (CFI) and the Root Mean Square Error of Approximation (RMSEA) were adopted in estimating the model in addition to the χ^2 statistic and the associated degree of freedom.

The CFI was found to be 0.868, which is below the threshold value of 0.92. However, the Normed chi-square was 3.0, which satisfied the acceptable ≤ 3 cut-off. Also, the RMSEA value for the hypothesized model was .072, thus, falls within the acceptable range of .05 and .08. In addition, the loadings of the model ranged from .45 (ISR20) to .84 (ISR16), and were all statistically significant. Accordingly, the fit indices presenting the overall fit of the model were a bit encouraging as the Normed chi-square and RMSEA were found to be within their various acceptable limits representing a good data-model fit.

However, the study sought a better-fit model. Careful examination of indicators with lower loadings was carried out. A total of nine indicators were found to be problematic and were excluded from the model, doing which improved the goodness-of-fit of the model. These items include; item ISR12 loading .55 on the Integrity latent variable, item ISR19 loading .57 on the Integrity latent variable, item ISR8 loading .66 on the Emotional control latent variable, item ISR9 loading .57 on the Emotional control latent variable, item ISR2 loading .65 on the Fulfilment of covenant latent variable, item ISR10 loading .66 on the Fulfilment of covenant latent variable, item ISR22 loading .59 on the Justice latent variable, item ISR20 loading .45 on the Justice latent variable, and item ISR25 loading .64 on the Justice latent variable.

In addition, Post hoc model modification indexes were examined in order to identify a more parsimonious model. The model was re-estimated, and four inter-correlations among eight errors were freed based on the suggestions of the parameter of Modification Indices (MIs). The following connections were established: error 2 (item ISR17) and error 6 (item ISR18); error 3 (item ISR14) and error 5 (item ISR15); error 10 (item ISR28) and error 23 (item ISR24); and finally, error 25 (item ISR6) and error 26 (item ISR7). These connections were allowed to co-vary to reduce the total amount of 706.009 chi-square and hence, increase the fit indices. These inter-correlations were supported methodologically through the use of AMOS and theoretically because the two elements of measurements errors were correlated, showing commonalities among pairs of observed behaviors.

***Figure 1*: The hypothesized measurement model of the ISR construct**
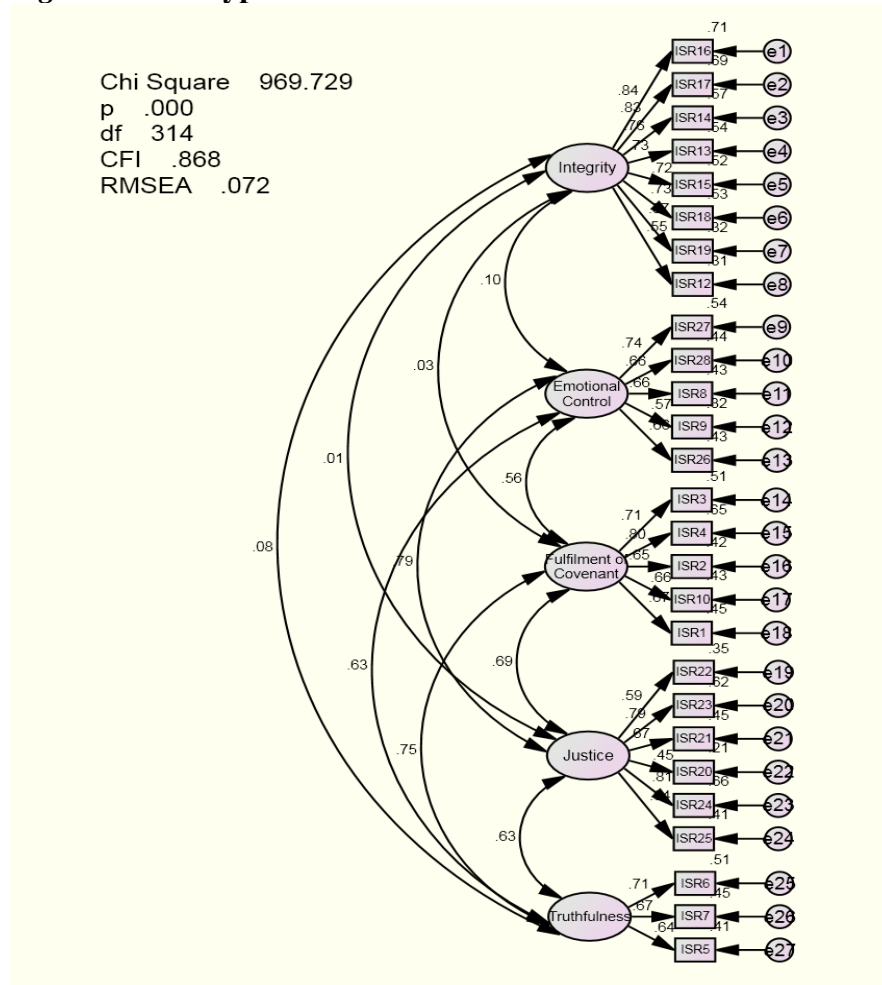
The Revised Model of ISR

As indicated in Figure 2, the goodness of fit indices show that the overall fit for the revised model was consistent with the data. The chi-square statistic was statistically significant [χ^2 (121) = 263.720, p = 0.000], implying that there is no difference between the covariance matrix of the observed data and the implied matrix of the revised model.

However, the revised model fits the observed data, since the value of the Normed chi square (CMIN/DF) was approximately 2.0, the cut off recommended by statisticians is ≤ 3 for χ^2/df to reflect good fit for the model (Hair et al., 2010). Similarly, other fit indices showed good indicators for the revised model (CFI=.956 and RMSEA=.054). Following the guideline by the scholars (Byrne, 2010; Hair et al., 2010), for the complexity of this model (i.e. five latent constructs, 18 total indicators and 405 sample size (n=405), CFI threshold of more than .92 and RMSEA threshold of less than .07 reflects a good fitting model.

In addition to this, the parameter estimates were also examined and with the exception of the covariance estimates between Integrity latent construct and the other four constructs, all other parameter estimates were found to be statistically significant as shown in Figure 2. They were all free from any offending estimates and showed logical direction. Owing to its high internal consistency (reliability) as shown by its Cronbach's alpha (r=.894), the high loadings of its indicators, the theoretical background and most importantly the practical importance of the Integrity latent construct, it was noted that the constructs' statistical insignificance in this study may not merit its outright exclusion from the model. The squared multiple correlations (SMC) provided reasonable values to explain the variance in the 18 observed variables, ranging from .788 (ISR4) to .297 (ISR7).

Figure 2: **The Fit Indices of the Revised Model of the ISR Construct**
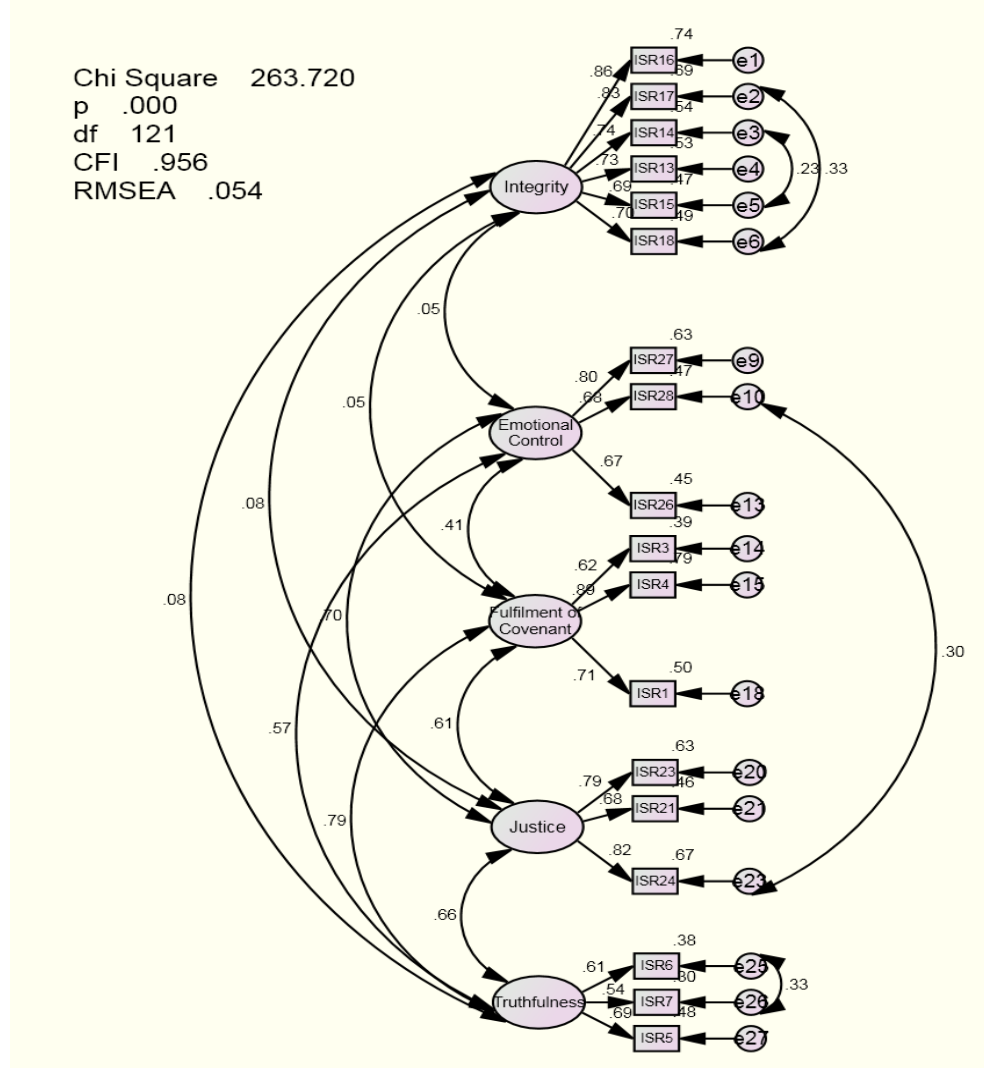
Findings and Discussion of Results

The study examined the dimensionality of ISR in the organizational context. It was shown that ISR in the organizational context is explained by five dimensions, namely, Integrity, Emotional control, Fulfillment of covenant, Justice and Truthfulness. CFA and SEM results with good fit indices have supported this contention (See Fig. 1 and Fig. 2).

This finding is similar to the findings of Mohsen (2007) who stated that leaders' (employees') responsibility is explained by their emotional control, integrity, forgivingness, justice and patience. Taking a more confirmatory approach in this study, using AMOS (version 18.0) adopting ML estimation, CFA results revealed that Islamic social responsibility of employees is explained by five components (i.e. Integrity, Emotional control, Fulfillment of covenant, Justice and Truthfulness).

This finding partially supports Mohsen's (2007) finding. The finding is also in line with Beekun and Badawi's (2002) works, which stated that "Islamic moral character requires that people emphasize five key characteristics of Islamic behavior: Justice, Trust, Righteousness, Struggle towards self-improvement and Promise-keeping" (Beekun & Badawi, 2002, p. 12). This contention of Beekun and Badawi (2002) seems to suggest that even though a Muslim may have high IS, his lack of ISR may not lead him to exhibit citizenship behaviors.

Furthermore, the finding is supported by the statement of Ahmad (2008) that Islam as a religion, offers a complete and universal and eternal code of ethics for humanity, thus, in today's organizations, ethics and values are the basis for social responsibility. Ahmad (2008) further captured that the six ethical principles of Islam consist of Truthfulness, Trust, Sincerity, Brotherhood, Science and Knowledge, and Justice. Though not exact, it is worth noting that Ahmad (2008) captured Truthfulness and Justice as among the basis of social responsibility which this study has been able to tentatively corroborate via an empirical study.

Drawing onto the components of ISR, it is worth noting that the finding is consistent with ISR literature. For instance, in terms of Justice, Ali (2005) captured that a perfect society is built on Justice and Compassion, which seems to suggest that citizenship behaviors in organizations may be enhanced in organizations that instills and strives to maintain a Just culture.

In terms of Integrity, Kamil et al. (2011) mentioned that Muslims must demonstrate a role model behavior in order to be effective. Also in line with the findings of this study is the ḥadith of the Prophet Muhammad (p.b.u.h.) about Truthfulness. The Prophet says "Truthfulness leads to righteousness, and righteousness leads to Paradise. And a servant continues to tell the truth until he becomes a truthful person. Falsehood leads to fujur (wickedness) and fujur leads to the Hell fire. And a servant continues to tell lies until he is written before Allah, a liar". This ḥadith details out the importance of being truthful and in terms of organizations, it guides employees to be trustworthy. In addition to this, Ahmad (2009) mentioned that Truthfulness is a basic ethical value of Islam, which has profound implications on the conduct of business.

There is also huge amount of evidence in Islamic literature to substantiate the position that true Muslims are those who demonstrate high social responsibility by cooperating with others via effectively controlling their anger, fulfilling promises that they hold with others, preaching integrity while walking the talk, being truthful and just to themselves and to others (Al-Khazindar, 1999; Habnakah, 1999; Hawa, 2004). For instance, Habnakah (1996) posits that true faith guides the ideal Muslim to be honest, just, truthful, and true to his promises and covenants.

With their strong statistical magnitude and covariances with all ISR components (Fig. 2), it signifies that giving much attention to these components in organizations can develop the social responsibility of Muslim employees. In turn, it can also lead to more positive outcomes in the organization.

Conclusion and Recommendations
The present study contributes new knowledge to the existing literature of Social responsibility by empirically assessing the dimensionality or the measurement model of the Islamic Social Responsibility (ISR) construct in the Malaysian business organizational context. It showed that ISR in the Malaysian business organizational context is explained by five dimensions; Integrity, Emotional control, Fulfillment of covenant, Justice and Truthfulness.

Implications for HRD
The findings of this study have implications for policy makers in the human development sector of government organizations and for human resource managers and professionals in private business organizations. Particularly, human resource development (HRD) scholars

and professionals may use the findings of this research to justify their efforts in designing, developing, and implementing appropriate learning and performance improvement interventions, so that Islamic spirituality and social responsibility (IS and ISR) could be enhanced continuously among Muslim employees.

This could lead to attaining high potential Organizational Citizenship Behavior from Islamic Perspective (OCBIP) employees that might control many undesirable behaviors (greed, corruption, disobedience, etc.) of employees that are negatively affecting contemporary organizational performance.

In addition, non-Muslim professionals and employees can also take relevant initiatives in this regard, whereby the research findings will provide new insights to the people of other faiths in proper understanding Muslim employees' values and expectations. The increased understanding of the values and organizational perspectives of people from various faiths will help in developing increased tolerance among members of increasing multi-cultural, multi-religious organizations of today's changing social and business environments.

In future, it is strongly encouraged that the study is replicated in other countries to further improve the ISR scale and to ascertain the authenticity of the ISR measurement model.

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