

# SUSTAINABLE RESPONSIBLE BUSINESS CONSCIENCE AS DERIVED FROM THE CHUMASH: HERMENEUTIC HENOMENOLOGICAL PERSPECTIVE

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## Abstract

The Chumash (Five books of Moses) has potential from which conventional models and theories could leverage for public wellbeing. Considering the moral and ethical magnitude of business/corporate social responsibility (CSR) or Sustainable Responsible Business, understanding this concept from the religious stand-point could help strengthen CSR compliance, where religions play direct and indirect role in corporate governance and people's lifestyle. This article explores epigraphic sources to provide answer to the questions: Does CSR have theological foundation from the Chumash? Can faith strengthen CSR and fortify compliance? The researcher sourced the required qualitative data from journal articles, Judaic sources and Chumash (Bible) texts as well as relevant online resources on the subject. The extractions from epigraphic sources were critically and methodically examined carefully using hermeneutic from which answers to the two questions were established. The findings indicate that CSR has theological foundation in the Chumash, and religious ethics and values have great influence for strengthening CSR.

**Keywords:** Sustainable, Responsible, Business, Conscience, Compliance, Epigraphic Approach, Religions

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## 1 Introduction

According to the Mishnah (The first part of the Talmud; a collection of early oral interpretations of the scriptures that was compiled about AD 200), there are four types of people: One who says, "What is mine is mine and what is yours is yours" is average, but some say this is the trait of Sodom. "What is mine is yours and what is yours is mine" is an am ha'aretz (ignorant or boorish person). "What is yours is mine and what is mine is mine" is wicked. "What is mine is yours and what is yours is yours" is pious (Neusner, 1988). The beckon of globalization has influenced corporations to be more committed to the social, economic and environmental concerns of their host communities, through increasing compliance and reporting of their corporate social responsibility (CSR) programmes. The issue of CSR is so sensitive that contemporary multinational corporations (MNCs) found it worthwhile as a strategy to impact on the society without losing their primary objective (Haskins, 2009; Porter and Kramer, 2011).

In the light of this positive development, CSR has attracted discussions from the academic fraternity and practitioner viewpoints, but minuscule inputs have come from religion with high preference for ethics and values. While on the contrary, statistics have verified beyond doubt that "ethics, values, integrity and responsibility are required in the modern workplace" (Payne, & Landry, 2006). In the preceding years, respective conceptuality, theoretical and empirical studies had been conducted to provide insights into the evolution, theory and practice of CSR, but the contribution from religious standpoint is few and relatively peripheral. Discourses on CSR permeate all aspect of human life, be it social, economic and environmental domains, but the biblical domain is often ignored, perhaps based on the belief that social domain covers religion. The strong contestation this article is that biblical ethics and values could be better life-blood for strengthening CSR compliance, where regulations have not been fruitful. There are a number of theoretical and empirical studies on the religious perspective of CSR from different angles, but few did a Chumash comparative analysis. For exemplum Kamla, (2009). discussed the business and accounting ethics of Islam; and Gordon (1994) explored the ancient literature for insights into economic thoughts of past civilizations. Brown, Adger, Benjaminsen, Brown, & Svarstad, (2000) highlighted the

invaluable role Buddhism could play in environmental management and control if explored; whereas, Guiso, Sapienza, & Zingales, (2003) empirically examined the impact of people's religion and their attitudes in making economic decisions in the market domains. Earlier, Epstein (1998) discussed Catholic's teachings in relations to the real world of business and economics. All the afore-mentioned studies are insightful works that lend acceptance to the growing adoption of religious ethics as mechanism for strengthening CSR compliance among corporations.

## 2 Study justification

Researching Sustainable Responsible Business or Corporate Social Responsibility from Chumash/Biblical lenses is justified because religion in the modern-day times is becoming a herculean tool used by governments/ administrations throughout the globe to enkindle support for policies and for shaping people's axiology (Tucker and Grimm, 2001; Raimi, 2012; Raimi et al., 2013). This fact was substantiated by Thagard, & Finn, T. (2011), that religion has key role to play in corporate governance because the unbridled greed of boards, executive recklessness, corporate scandals and poor ethical standards in the conducts of corporation affairs precipitated global financial crisis. Therefore, there is need for the adoption of strong religious ethical values such as honesty, transparency, responsibility, fairness and integrity faith traditions. These basic can be argued cut across faiths and ethical boundaries, and cannot be underplayed as they form part of the social contract that corporations signed with the society.

The objective of this article is dual. The first is to investigate the theological foundation of CSR from the lenses of Islam Christianity and Judaism as they both use the Chumash (five books of Moshe Rabbeinu). The second purpose is to analyze the plausibleness of religions strengthening CSR compliance. As mentioned below in the methodology, in accomplishing these tasks, the article adopts an explorative, hermeneutic phenomenology approach which entails reviewing eclectic sources like journal articles, Islamic texts, Judaic sources and Chumash/Biblical texts and other relevant online resources.

## 3 Methodology: hermeneutic phenomenology

Martin Heidegger (1889-1976) was the father of hermeneutic phenomenology. Like phenomenology, hermeneutic phenomenology is concerned with the life world or human experience as it is lived. The focus is toward illuminating details and seemingly trivial aspects within experience that may be taken for granted in our lives, with a goal of creating meaning and achieving a sense of understanding (Wilson & Hutchinson, 1991). The way this exploration of lived experience proceeds is where Husserl and Heidegger disagreed. While Husserl focused on understanding beings or phenomena, Heidegger focused on 'Dasein', that is translated as 'the mode of being human' or 'the situated meaning of a human in the world'. Husserl was interested in acts of attending, perceiving, recalling, and thinking about the world and human beings were understood primarily as knowers. Heidegger, in contrast, viewed humans as being primarily concerned creatures with an emphasis on their fate in an alien world (Lavery, 2008).

### 3.1 Purpose, method, and framework for this publication

The purpose of this article is to provide an overview of the religious, academic and business literature on CSR from religious standpoint. To pull together this annotated collection of sources, the researcher examined literature on CSR, epigraphic sources, and religious ethics and values. Three methods to select an adequate sample of articles and books for review were used.

- A systematic search of the academic and professional literature on CSR and religion, as well as a keyword search using CSR synonyms (e.g., *sustainability*, *corporate citizenship*, *corporate sustainability*, religious ethics and values)
- A random search of articles and books on CSR. The researcher searched databases and library catalogs using keywords such as *corporate social responsibility*, *corporate citizenship*, *corporate sustainability*, religious ethics and values, as well as names of authors.
- A review of bibliographic references from articles found initially and an examination of class reading assignments from a graduate-level ethics and social responsibility course. All references come from scholarly journal articles, articles from the popular press, books, book chapters, and practitioner and expert essays.

### **3.2 Conceptuality and theoretical model**

Corporate Social Responsibility draws diverse and overlapping definitions across literature. To some schools of thought, CSR is a triple bottom line duties or moral obligations that corporations owe their host communities (Raimi, Patel, Yekini, & Aljadani, 2013). Other academics view CSR as compliance by corporations with core elements of international organizations standards (ISO 26000) viz: organizational governance, human rights, labor practices, environment, fair operating practices, consumer issues, community involvement and development (Valmohammadi, 2011). The respective definitions above indicate that CSR has multiple meanings and conceptions. Contemporary literature used variety of synonymy for CSR such as triple bottom-line, corporate conscience, social performance, or sustainable responsible business and social responsible business, corporate social performance, corporate social responsiveness, stakeholder management and corporate citizenship (Raimi, Patel, & Adelopo, 2014).

These changing attributes of CSR made it difficult to narrow its meaning to a particular corporate activity. From the antecedent elucidation, there is no cosmically agreed definition for CSR; it is conceivable to multiple meanings and applications because the core issue underpinning social responsibility is struggle for stakes by multiple groups, and the role of corporation is to deliver the stakes. Raimi, Patel, Yekini, & Aljadani, (2013) expounded that "stakes are understood to impose normative obligations... [and connotes] an interest for which a valid normative claim can be advanced" by those concerned. It is therefore right to conclude that, CSR within the focus of this study is a moral obligation of corporations to all multiple stakeholders residing within their operating environments. Attention in the next paragraph is directed at the theoretical framework

### **3.3 Hermeneutics and chumash or faith-based model**

Hermeneutic theory justifies critical textual interpretation for qualitative study (Geanellos, 2000). While Chumash-based provides justification for viewing issues from religious perspectives. Hermeneutics simply refers to "the art of interpretation as transformation" (Peter, Abu-Saad, Vydelingum, & Murphy, 2002). It is a useful theoretical construct for qualitative exploration and critical investigation especially for interpretative research with a view to having in depth understanding of objects of inquiry. Different classifications of hermeneutics exist in the field of theology, anthropology and archaeology, where the theory is most utilized. The first two classifications identified are traditional and contemporary hermeneutics (Messer, Sass, & Woolfolk, 1988). The traditional hermeneutic focus on translations and interpretations of ancient manuscripts especially coded religious scriptures, while the contemporary is more embracing, as it entails interpretations of all forms of communication, ranging from verbal aspects to non-verbal aspects. The second theory identified above as Chumash or Faith-Based Model (FBM) is gaining popularity in social sciences and other related fields. Further justification from Brammer, Williams, & Zinkin, (2007) that religion indeed has influence on the understanding adherents have on CSR as well as shapes people's expectation of a corporation. Religious people have distinct motives and religious values for CSR compliance (Brammer et al., 2007). Therefore, engrafting CSR within the bible/faith-based system has the potentiality of solving the challenges of evasion and non-compliance by corporations owned by faith-based individuals (Abrahamic religions), because CSR stands on the ethical and theological foundations of the Laws of God. Non-compliance from the religious perspective is viewed as "an revilement to God's testament, with all the attendant consequences in this world and in the Hereafter" (Yusuf, & Bahari, 2011). Zoroastrianism upholds ethics and high moral values in business relationship, a concept called 'Sila' (Ethical conduct). Sila represents the totality of human "conduct that helps purify the mind, cultivates the correct relationship with other sentient beings and reduces the negative causal impact of actions" (Hourani, 2007). The textual inferences and references from various religions have justified presence of CSR in theory and practice. Finally, the FBM strengthens hermeneutics theory by linking contemporary meaning of CSR with traditional religious perspectives.

### **3.4 Abrahamic tripartite religions and Corporate Social Responsibility**

#### **3.4.1 Mohammedanism/Islam and Corporate Social Responsibility**

The Moslem uses the Quran and the moral code book. But the fact is that all religious books for Christian and Islamic books came a thousand years after the Jewish Torah or Chumash. There is no doubt all these books owe much to Torah. Several conceptual articles have been written from Islamic Quran lenses positioning CSR, as a practice embedded into three welfare concepts, namely: Zakat (compulsory charity), Sadaqat (voluntary charity) and Waqf (a voluntary endowment), which are designed to show

empathy to the less privileged in the society (Raimi et al., 2013). On the theological foundation for CSR and conventional business practices in Islam, Cone (2003) explains that the Quran has endless list of provisions, ethical values and rules of conduct on social and economic matters.

The socio-economic dealings of Muslims as individuals and corporate group are hinged strictly on four axioms or principles of Islam, namely: (a) Tawheed (Unity); (b) Al'adl wal ihsan (Equilibrium), (c) Ikhtiar (Free Will), and (d) Fardh (Social Responsibility), which are mutually reinforcing (Cone, 2003; Naqvi 1997). With regards to CSR which is the focus in this study, Naqvi (1997:4) asserts: Fardh (Social Responsibility) "happens when [people] discharges ...Responsibility (Fardh) to the society, and especially towards the least privileged. Indeed, social irresponsibility and ...insensitivity to the misery of extreme poverty... is unequivocally condemned in the Holy Qur'an: "what has come upon you that you fight not in the cause of Allah and for the oppressed, men, women, and children who pray..." CSR is discharge in the public domain as stated earlier through Zakat, Sadaqat, Infaq and Waqf Systems (Haque, & Azmat, 2015). Zakat from the theological viewpoint is a compulsory alms or tithe payable annually by rich Muslims (individuals and corporations) at the rate of 2.5% of net incomes/wealth (often called zakatable amount), which is fixed as equivalent of 20 Dinar worth of gold or 200 Dirham worth of silver (Raimi et al., 2013). An organised Zakat system therefore is designed to empower and create social justice in Muslim societies and non-Muslim societies (Jawad, 2009). Scholars have explained that Zakat represents one of the key social institutions that could be used to build social justice, fairness and equity, redistribution of income and enduring peace in Muslim societies (Cizakca, 2004; Ahmed, 2007).

Despite its obligatory nature, failure to pay or noncompliance by the affluent individuals and corporations is viewed by the scripture as sinful and punishable by God (Dusuki, 2008). Apart from Zakat, there are Sadaqah (voluntary charity) and Waqf (endowment). Sadaqat is a voluntary alms payable anytime by the rich to the poor and needy in both cash and kind without any definite rate (Gravem, 2010; Jamali and Sidani, 2012).

Waqf on the other hand, refers to endowment in the forms of real estate property, lands and tangible assets set aside by the legal owners as gifts to God, to provide free relief services to the vulnerable members of the society (Ahmed, 2007; Zaim, 2012). The assets dedicated as Waqf could be monetized as leasing facility for the purpose of earning streams of income, but cannot be sold. It is thus a poverty-reduction mechanism with root from Islamic jurisprudence, created to expand health services, education, social investment and infrastructural development for improving social wellbeing of the people and society (Zaim, 2012; Raimi et al, 2013). The UN Habitat (2005:8) notes that Waqf is a viable model that could be explored and developed in the modern times for making housing affordable to all as was practised during the Ottoman period; and till date Waqf "remains influential and there are signs of its reinvigoration" even in the contemporary times. CSR therefore find acceptability from Muslim managers, with fear of God because their economic decisions are situated within the framework of ethics, worship and service to God as dictated by the Qur'an. If CSR is defined as a concern and a commitment for the needs and goals of the society, then Qur'an has "ethicalmandatory commands and practical guidelines" for ensuring compliance through Zakat system (Zaidi et al., 2013:109). By extension, fulfilling the obligation of CSR and showing empathy towards the society becomes a rewardable social action for individuals and their corporations (Dusuki, 2008)

### ***3.4.2 Christendom and Corporate Social Responsibility***

Wogaman (2010) argues that ethics emerged from the Judeo-Christian scriptures, Bible and Hebrew traditions. He noted that the scriptures warn the faithful against indulgence, evil of worldliness (Roman 8:7-8), goodness to all, true worship and uplifting of the spirit (John 4:24), the danger of gaining the whole world at the expense of one's life as well as admonition that worldly people are devoid of spirit (Jude 19). Success in the world from the theological viewpoint of Christianity is gained through love for others, brotherhood, empathy, selfless service to fellow humans; they are far more superior to business success. Similarly, Wilson (2009) argued that Judeo-Christian ethics define success as public service, doing of good, love for thy neighbour and shunning the evils of covetousness, which is rampant in businesses. He cautioned that "Success (for the faithful) is not measured in terms of material goods or money but authentic identification of the good – equity through charitable love, and sacrifice for the other, a higher standard of love. Charitable love can be correlated with equality of the liberties and access to them. Sacrificial love presents a higher standard.

Some valuable excerpts from the Bible that provide insight on social responsibility and compliance are as quoted below:

- “Religion that is pure and undefiled before God, the Father, is this: to visit orphans and widows in their affliction and to keep oneself unstained from the world” (James 1:27).
- “Jesus said to him, “If you would be perfect, go, sell what you possess and give to the poor, and you will have treasure in heaven; and come, follow me” (Matthew 19:21)

Besides, the greatest law in Christianity is love for others (Skeel, & Stuntz, 2006).. Jesus was on a particular occasion and questioned on what the greatest law was. Jesus answered: "Hear, O Israel, the Lord our God, the Lord is one. Love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength. The second is this: 'Love your neighbour as yourself.' There is no commandment greater than these" (Mark 12:29-31).

### **3.4.3 Jewish religion and Corporate Social Responsibility**

Judaism is built on the Torah (Written and oral), an ancient compilation of 613 laws, teachings and wisdom (Olitzky, 2012). Talmudic, Gemarah, Mishnah and Passuk sources as identified above teach the concept of love, giving and sharing with one another, friends, family members and strangers. It was from these precepts taught by scripture and traditions that the notion of CSR emerged as an extension of love to larger society (Pryor, 2014). Besides, CSR is believed finds basis in two Jewish ethics, namely: benevolence and free will; and both underscored high ethical values and virtues. Benevolence includes positive traits like caring for others, forgiveness and giving to the poor. Freewill is a belief that humans have the liberty and freedom to embrace benevolence (as described above) or pursue malevolence; the former and the latter attract divine reward and punishment respectively (Lin, 2014).

Giving charity on the basis of the ethics stated above is a core value among the orthodox and contemporary Jews. Empirically, the Jews are active donors. Katz, Levinson and Gidron (2007) report that a 1998 survey noted that 72% of Jews in Israel are actively involved in community services financially and morally. Judaism accords importance to Tzedakah, which connotes charity and act of giving to the poor, an obligation that cannot be forsaken, even if those giving charity are themselves in need (Tracey, 2011). Visser and Tolhurst (2010) explain that the Hebrew charity called tzedakah had very long history; it is close in meaning to justice (tzedek), and both support the need for community engagement. Another perspective on link between Judaism and CSR indicate that socially responsible conduct and charity are needful behaviours of the Jews built on two principles, namely: (a) principle of centrality of the community; and (b) principle of Kofin al midat S'dom. The principles recommend taking care of members of the society “following a pattern of hierarchy based on the centrality of the family within the community... [Based on} this pattern, business engaged in philanthropic activities should meet the needs of those closest to the business enterprise first, namely needs of employees, managers, shareholders and residents of the communities in which a business operates” (Thulkanam, 2014). Edelstein (2013) adds that the Jew’s concept of philanthropy has attracted global recognition because it is strongly linked to Jewish beliefs especially the concept of tikkun olam, meaning repairing the world. If CSR is perceived as ethical duties to others and meeting the needs of the society, the relevant excerpts on social responsibility from the Talmudic ‘613 Commandments’ compiled by (Tracey, 2011) are quoted below:

- Commandment 10: To imitate (God) His good and upright ways (Deut. 28:9);
- Commandment 37: To relieve a neighbour of his burden and help to unload his beast (Ex. 23:5);
- Commandment 170: Not to do wrong in buying or selling (Lev. 25:14);
- Commandment 181: Not to commit fraud in measuring (Lev. 19:35);
- Commandment 182: To ensure that scales and weights are correct (Lev. 19:36);
- Commandment 184: Not to delay payment of a hired man's wages (Lev. 19:13);
- Commandment 203: That a man should fulfill whatever he has uttered (Deut. 23:24); and
- Commandment 205: Not to violate an oath or swear falsely (Lev. 19:12).

## **4 Conclusions and logical implication**

This article explores the scriptures of Abrahamic tripartite religions and unveils the theological ethics which could strengthen CSR compliance. The review of the eclectic scriptures and texts confirmed that

conventional CSR evolved from the trio. The first implication of the article is that the three doctrines of these religions on philanthropy/charities are strengths for CSR compliance. Another perspective is that implication from the paper is that laws and legal sanction are not effective means for eliciting CSR compliance and reporting; they cannot elicit voluntary compliance and reporting like religious ethics and values which are driven by doctrines, sentiments, emotions and fear of retributions from God for apathy towards social involvements. Parker (2007) alludes to this fact stating that the thinking that laws “might make business responsible for corporate social responsibility is paradoxical” and elusive (p.207). Similarly, Osuji (2011) notes strongly that the weakness of legislation in eliciting compliance despite the gross misconducts and corruption of multinational corporations confirms the fluidity of the regulation–CSR relationship. An ethical dimension to compliance could be a better option.

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