



Corporate Social Responsibility (CSR) Model Inspired by Al-Farabi's Social Thoughts: An Indigenous Approach in Social Accounting

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ABSTRACT

Considering the ever-increasing expansion of companies and their social and environmental impacts, as well as the use of the traditional model of corporate social responsibility from Western culture, the need for CSR models that are compatible with local culture and social values is felt. Therefore, in this study, a corporate social responsibility (CSR) model inspired by Al-Farabi's social thoughts has been designed. This research used the content analysis method to discover a new model of corporate social responsibility. Journals of social sciences, philosophy and theology were reviewed from the beginning of publication and finally 25 articles were analyzed. In order to screen and reach a theoretical consensus, the categories obtained were provided to 18 experts so that the validity of the research could be verified through peer review. The findings were also analyzed with the help of maxqda software. The model obtained shows; Responsibilities based on religion, cultural responsibilities, and social responsibilities are new dimensions of exploration that can be a supplement to the conventional model by combining the conventional model of corporate social responsibility, and if companies adhere to those responsibilities, we will be closer to the realization of utopia.

Keywords:

Farabi's Social Thoughts, Corporate Social Responsibility, Content Analysis.

1. Introduction

The disclosure of CSR social responsibility in companies creates unity and continuity between the values and activities of the organization and includes the benefits of all interest groups in the economic unit, including shareholders, employees, customers, society, government, etc. (Kirimi and Nasirzadeh, 2022). This concept emphasizes the social, cultural, and ethical obligations of companies towards society and the environment (Carroll and Shabana, 2010). Despite this, most of the existing CSR models are developed based on Western culture and are not suitable enough for Islamic and Eastern societies that have different cultural and philosophical principles (Aguinis and Glavas, 2012). In this study, an attempt is made to develop a new CSR model by utilizing the social ideas of Al-Farabi, a prominent Islamic philosopher. In the book "Opinions of the people of Utopia", Farabi emphasizes on principles such as justice, cooperation and public welfare (Al-Farabi, 1985), which can inspire the local model of CSR.

Over the past few years, academic researchers have sought to identify common patterns of social responsibility. As Shahveisi et al. (2018) stated, by applying different dimensions of social responsibility based on Carroll's theory, indicators were considered for economic, legal, ethical, environmental, and social dimensions. Of course, the most important of them are derived from the models that have become popular in the West. Therefore, the discovery, examination, analysis, and presentation of the ideas of Muslim scholars, which were inspired by authentic Islamic sources (the Book and Tradition) and emerged and formed in the space of Islamic culture, especially if it is carried out in the form of well-known concepts of the humanities common in the academic scientific space, in addition to theoretically filling the theoretical void of Islamic society and replacing the common assumptions in social sciences with new assumptions, it prevents cultural and social self-destruction and provides a basis for providing scientific solutions for some social problems and problems (Collection of Authors, 2011). As Khoshro writes; examining Farabi's views and theories on the types of human communities provides a suitable basis for research and investigation into the thoughts of other Muslim thinkers (Khoshro, Gholami 1993). If we assume that social responsibility is the moral responsibility of companies in society and the duties of the government

envisaged by Farabi are combined with the activities of current companies in the same group, Then, Farabi's ideas and thoughts in explaining the gap between knowledge and moral action are revealed by examining the role of the utopia. According to Farabi, the duty of the government and the utopia is to create a suitable environment for virtuous habits and traditions in cities and among nations (Samadieh et al., 2022). In his *Ehsa' al-Ulum*, al-Farabi considers the attainment of human happiness to be dependent on three basic components: people, government, and leadership, and the basic element in the three components is man himself. Man is sometimes in the individual capacity and sometimes in the social arena, and his individual and social duties are so intertwined that it is not possible to fully accommodate each one, part of the other (Zabihi, 2022). he theoretical foundations of Farabi's utopia include adherence to human principles, influence from Greek philosophy, and reflection of religious commitments (Bukair, 2018). Al-Farabi's theory is based on the analogy of society to the body (Swick, 2010). Al-Farabi became known as the "second teacher" in the world of philosophy due to the importance of his theories after Aristotle (the first teacher), and although he adapted some material from Plato, his political ideas were fundamentally founded on a religious, divine worldview (Bukair, 2018; Swick, 2010). He says about man's need for community and cooperation: It is not possible for man to achieve the perfection that is placed in his natural nature except in social life. This means that many people who cooperate with each other come together and each fulfills some of the needs of the other. As a result of the help and gathering of the entire community, everything that everyone needs for stability and perfection is provided (Farabi, 1995). Identifying the thoughts of Muslim thinkers indicates the type of examination and response to the needs of the Islamic society in various social, cultural, political, religious, moral, and mystical dimensions: Considering the existing theoretical vacuum, the Islamic society needs to examine and analyze the opinions of thinkers who have grown up with the support of books and tradition and in the atmosphere of Islamic culture and civilization, and who have become a source of consistency and development with their original and original thoughts (The Face of the Colonialist, The Face of the Colonialized, translated by Homa Nateg). Therefore, taking into account the theoretical gaps that

have been stated, in this research, an effort will be made to explain the model of corporate social responsibility by examining the content of Farabi's works. Or in other words, the style of relations based on cooperation between companies and the stakeholders around them was achieved. This research aims to examine the corporate social responsibility model in Islamic society based on the ideas of the third and fourth century Islamic philosopher Abu Nasr al-Farabi, and to discover new categories and integrate and report them with current social responsibility. The most important reason for this scientific exploration is that current social and environmental responsibility models focus on the material dimension of individuals, but al-Farabi believes that this responsibility is related to both the material and spiritual dimensions of individuals. For example, what responsibility have companies accepted to create joy and happiness in their society and the environment around them? Therefore, the gap in religious, non-material, and cultural dimensions in social responsibility models is worth considering and examining. In line with the necessities that have been stated so far, another importance that is raised about the lack of studies on this issue is focused on this point; Just as the fundamental principles and concepts of accounting can be examined from the perspective of Islam, and Islamic models required by Islamic societies can be developed and explained for them, and concepts such as justice and rights derived from religion can be raised instead of commercial and economic interests and be agreed upon by scientific experts, so corporate social responsibility can also be explored through the lens of Al-Farabi, the great Islamic philosopher, and contemporary knowledge in this regard can be redesigned with an Islamic approach.

Therefore, the present study seeks to present a CSR model that is consistent with the cultural and social principles of Islamic countries and can help strengthen the social obligations of companies in these countries.

The innovation aspect of research

The idea of this research is innovative from two perspectives. First, the idea of using the views of Islamic philosophers to resolve social and ethical issues used in this research is innovative in presenting a new model of corporate social responsibility, which

has also added to the contribution of knowledge and innovation of this research.

Secondly, no content research has been conducted in Iran so far regarding the explanation of the social responsibility model using the views of Islamic philosophers, which is considered an innovation in content in itself.

Traditional Corporate Social Responsibility

2500 years ago, the first responsibility of a professional was clearly stated in the Hippocratic Oath, a Greek physician: "The highest principle of morality is to do no harm knowingly." Drucker, citing this advice, says: "To do no harm knowingly is the basic rule of professional ethics and the basic rule of ethics in social responsibilities" (Drucker, 2006). The first conceptual basis of corporate social responsibility was proposed in 1950. The main characteristic of social responsibility is the willingness of an organization to be responsible and accountable for the consequences of its activities and decisions on society and the environment. There is always a belief that all companies have connections with society and that paying attention to and disclosing social responsibility in society plays an important role in the continuity of their activities and enables their survival in the long term (Yazdi et al., 2022). The principle of sustainable development and the condition of fair treatment are among the rules that make up the consistency of corporate social responsibility. Shah Veisi et al. (2018) used the classification of Garriga and Mel (2004) to explain a model for corporate social responsibility. They point out that various conceptual models (in economic, legal, ethical, social and environmental dimensions) have been presented regarding corporate social responsibility, the most famous of which is the hierarchical model of Carroll (1999, 2004). Carroll defined corporate social responsibility as the obligations of organizations towards society, the environment and ethical issues. This concept has been proposed by him as four dimensions of economic, legal, ethical and humanitarian (Carroll, 1991). These four dimensions of social responsibility have had a positive impact on the quality of work life (Mashaikh et al., 2024). In recent years, researchers have investigated the adaptation of CSR to different cultures. Maten and Mann (2008) have examined

cultural differences in CSR in terms of implicit and explicit CSR and have also explained the influence of culture on different CSR models. Their studies show that creating culture-based CSR models can lead to

greater acceptance and commitment of companies to social responsibilities. Figure (1) depicts the conventional model of corporate social responsibility.

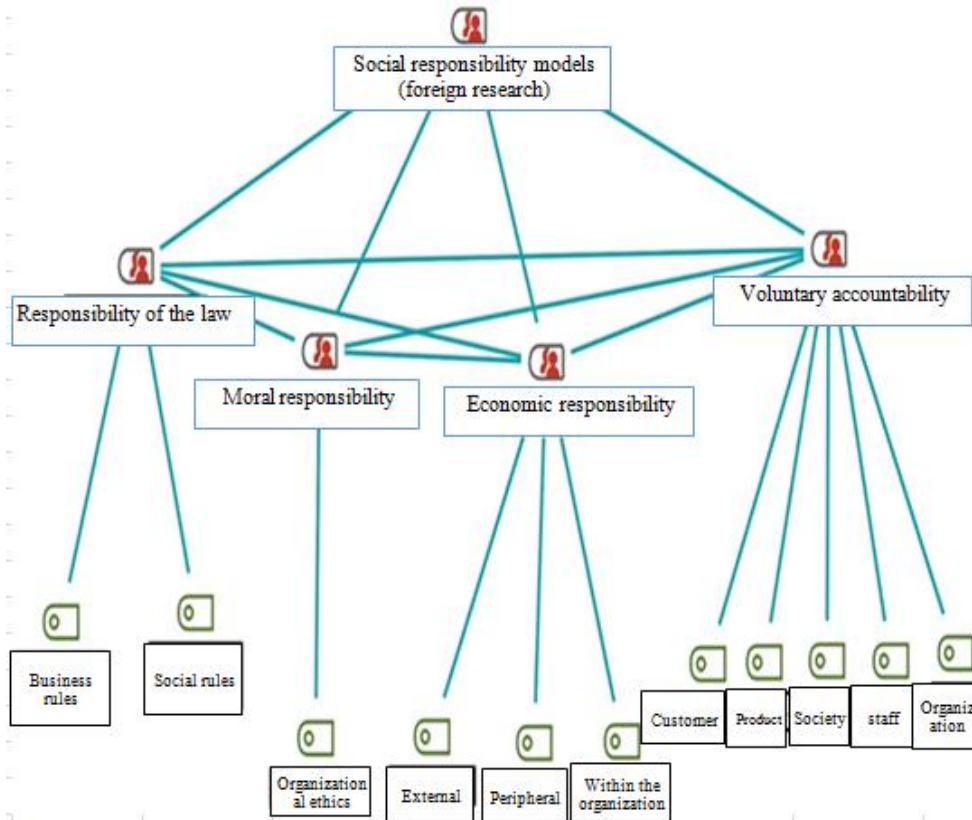


Figure 1. The traditional model of corporate social responsibility

Farabi

Abul Nasr Farabi Al-Tarkhani was born in the city of Farab in 260 AH (Azad Aramaki, Taqi, 2008). Farabi is indeed an unknown philosopher among recent thinkers. His philosophical, social and political views are considered a masterpiece both in his time and afterwards. Farabi is not only the first philosopher in the Islamic world to deal with civil (social) issues or what is now called political philosophy or social philosophy, but after about one thousand two hundred years of the history of Islamic philosophy, no Muslim philosopher has considered these issues in such an extensive manner (Fadaei and Akbarian, 2019). Al-Farabi, an Islamic philosopher, believes that a successful society is one in which justice and social

welfare are observed. In “Opinions of the People of utopia,” or “Arā’ ahl al-Madinah al-Fadhilah” he discusses moral and social principles such as justice, cooperation, and public welfare, and believes that society should be built on moral principles and social obligations (Walzer, 1962). Understanding and examining the social thought of Muslim thinkers means understanding the principles and characteristics of their thought. Through this understanding, one can better and more accurately understand the criteria, standards, goals, and objectives of the thinkers. For this reason, some of these principles and characteristics will be mentioned:

- Social thought is based on the thought of existential unity: the system of the supernatural

world governs the system of the natural world (Whitehead, Alfred North, translated by Abdul Rahim Gawahi, 1992).

- The principle of God-centeredness dominates the thinking and thought of Muslim thinkers.
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- The principle of God-centeredness dominates the thinking and thought of Muslim thinkers.
- The source of the theories of Muslim thinkers is the Quran, Sunnah and Hadiths of the Infallibles (peace be upon them), and the attitude of the Prophet (PBUH) and the Ahl al-Bayt (AS) dominates their thinking and thought (Whitehead, Alfred North, translated by Abdul Rahim Gawahi, 1992).
- In the social thinking and thought of Muslim thinkers, in addition to the role of social contexts and environmental factors in social changes, attention has also been paid to the role of man.

In general, the factors that formed the sciences, and especially the social thought of Muslims, have been influenced by five factors. These factors include: original Islamic sources; civilizations and scientific centers of the ancient world; social factors; cultural factors and political factors. Farabi considers individual happiness possible in social life, because from his perspective, man is a perfectionist and perfection is not possible individually. In Farabi's thought, the utopia is formed on the basis of cooperation, assistance, division of labor, and distribution of social responsibilities among members of society in order to meet individual and collective needs. Farabi states in his definition of the ideal city: "That city in which the true purpose of society is cooperation on matters that lead to the attainment and attainment of human happiness is the utopia" (Farabi, Abu'l-Nasr, translated by Ja'far Sajjadi, 1988).

Social Issues of Utopia from the Perspective of Abu al-Nasr al-Farabi

1) Al-Farabi has written his social views in two books: Arara Ahl al-Madina al-Fadilah and Al-Siasa al-Madina.

2) Al-Farabi calls society Medina, which is a translation of the Greek Rholis, and divides it into two types: utopian Medina and non-utopian Medina.

3) According to Al-Farabi, in the human community, cooperation is the main principle and conflict is secondary, and the happiness of individuals is only in the group of their souls connected and their intellectual fusion, and the stronger the social state and cooperation in them, the greater their happiness will be.

4) Social life is essential for human beings. Because humans are not capable of living alone and individually, and collective life facilitates their work and enriches their existence.

5) His view of society is an organismic view. In the book Arara Ahl Al-Madinah Al-Fadila, he says: The utopian city is like a complete and healthy body whose members cooperate and support each other to continue and preserve the life of creatures. In explaining the scientific concept of utopia from Farabi's perspective, unique features such as comprehensiveness, systematic structure and organization, and an attempt to apply Islamic philosophy in society are evident, and paying attention to the three divine, human, and natural principles in presenting theories guarantees the strength of his thinking to a large extent (Al-Zahra Nasirpour et al., 2022). This study analyzes al-Farabi's political philosophy and shows how his ethical and justice-oriented principles (Mehdi, 2001; Goodman, 2003) can be applied in social structures. It examines how al-Farabi's humanistic principles are compatible with CSR and can be used as a basis for developing indigenous CSR models. Therefore, given the increasing expansion of companies and their social and environmental impacts, there is a need for CSR models that are compatible with indigenous culture, social values, and Islamic values. This will strengthen the social commitment of companies.

2- Research questions

Since the main goal of the research is not to study the behavior of specific variables or to refute or prove them, but rather to discover and identify the key components of the corporate social responsibility model by examining the thoughts of the philosopher of the era of Islamic social development, Al-Farabi, it was not necessary to formulate a hypothesis to answer the research questions.

The questions that are consistent with the research objectives are as follows:

- 1) How can Al-Farabi's social thoughts help create a local and culture-oriented CSR model?
- 2) What dimensions of CSR are consistent with Al-Farabi's ethical and social principles?
- 3) How can a CSR model based on Al-Farabi's thoughts be effective in strengthening corporate social responsibility?

3- Methodology

Considering the purpose of the research, the type of research based on the purpose is in the category of descriptive research. The data in question is qualitative data that, through a review of past studies and interviews with experts, discovers and presents the required content in line with the research objectives. In the first part of this research, the content analysis method was used to identify Farabi's opinions and opinions and evaluate the issues raised. In the second part, the pattern extracted from the first part (content analysis) was provided to the expert community using a questionnaire tool to confirm the obtained categories and discover and integrate new categories. Also, all the dimensions obtained were attracted in terms of validity and reliability of the research using the peer review technique. Validity and reliability of the research; Lincoln and Guba proposed the concept of "trustworthiness" as a criterion for replacing validity and reliability (Goodman, 1987).

The final findings, which include the main categories, subcategories, and subcategories, and finally their screening, were made available to

professional and academic experts (Table 1) who participated in the second and third stages of the research. This was done in order to control the quality of the research findings and the necessary accuracy, as well as the theoretical saturation of the findings and to examine its generalizability to a larger statistical population, so that they could control the concepts gathered through similarity checking and comment on their validity, reliability, and generalizability.

Finally, in the third or final part, the extracted model was also made available to the same experts again so that at this stage, the validity and reliability of the statistical model and its components could be assessed.

When the subject is prepared from valuable information, the content analysis method allows, better than any other research method, the methodological accuracy and depth of insight that are not easily achieved, to be achieved in a coordinated manner (Razvani, 2010). In this study, the following steps, which are among the steps specified in content analysis by Neuendorf (2002), are used to analyze qualitative content and achieve the research objectives (Namazi, Rajab Dori, 1396):

- 1) Determination of the content and the reason for its selection
- 2) Deciding on the conceptualization
- 3) Determining the data collection unit, measurement level and sampling
- 4) Encoding by two coders
- 5) Preparation of tables and final model of the plan

Table 1 - Interviewees and Peer Review

Row	Description	Interviewee number	Education			Total Number	Interviewee Code
			PhD	Masters	Bachelors		
1	Social Sciences Student	1	1	-	-	1	E301
2	Researcher in the Field of Philosophy and Ethics	2-4	1	2	-	3	E302, E303, E304
3	University Professor and Researcher of Religious and Moral Issues	5-6	2	-	-	2	E305, E306
4	University Professor and Researcher of Social Issues	7-8	1	1	-	2	E307, E308
5	Social Sciences Student	9-15	2	2	3	7	E309, E310, E311, E312, E313, E314, E315
6	Researcher in the Field of Philosophy and Ethics	16-18	2	1	-	3	E316, E317, E318
		Plural	9	6	3	18	

Source: Researcher's findings

4- Findings

This research examines the corporate social responsibility model in Islamic society based on the views of the Islamic philosopher of the third and fourth centuries, Abu Nasr al-Farabi, and explores and reports it as a complement to current social responsibility. This research examines the corporate social responsibility model in Islamic society based on the views of the Islamic philosopher of the third and fourth centuries, Abu Nasr al-Farabi, and explores and reports it as a complement to current social responsibility.

Research in the social sciences is of particular importance and value, but since little attention has been paid to social responsibility in the scientific literature of the past, research from the perspective of early Islamic philosophers such as Al-Farabi in today's style and context, and in a conscious manner, is considered a more valuable activity. (Qaemi-Nik and Parsania, 2018).

Since philosophy is one of the imported sciences to the Islamic world, and its Islamic model was successfully established and produced through the efforts of a scholar such as al-Farabi, by modeling itself on al-Farabi's social issues, a proposal can be made for an Islamic version of imported corporate social responsibility in the present era.

Content analysis of Farabi's opinions and theories

First, using the quantitative content analysis method, the number of articles related to the research topic was selected from the publications in the social sciences and philosophy and theology sub-groups published on the official website of the Ministry of Science, Research and Technology for the purpose of conducting the research, and in order to achieve the research objectives, all publications were examined from the beginning of each publication until the end of

2024. After visiting the target journals' websites, in the next step, articles that were related to the research topic were selected using the keyword Farabi. Since the present study seeks to discover the dimensions of corporate social responsibility from Farabi's perspective, in the first step, the researcher considered the titles of the articles. The main reason for this is that the title of the article indicates the concept and main direction of the article and should also briefly indicate the main content of the research (Saif, 1996, p. 12). A quantitative analysis of the articles published on Farabi's theories (Philosophy and Theology Journals) and (Social Sciences Journals) shows that the following journals have the most published works:

- History of Philosophy 13 articles
- Social Theories of Muslim Thinkers 10 articles
- Cultural Research on Iran 9 articles
- Contemporary Wisdom 7 articles
- Philosophical-Theological Research 7 articles

After reviewing 132 publications (89 social science publications and 43 philosophy and theology publications), searching for Farabi's keyword about identifying the model of social responsibility from Farabi's point of view, a total of 106 articles in the philosophy and theology department and 32 articles in the social science department were selected for further research.

Then, in the next step, by examining the titles of the articles, alignment with the aim of extracting the social responsibility model from Farabi's perspective was considered, and then 31 articles were selected for further analysis. By studying the articles described in the previous step (31 articles), it was determined that the findings of 25 articles could be used from the remaining articles, so the final selection of articles for the study is 25 articles, which are indicated in Table 2. Table 2- List of selected articles to identify the social responsibility model according to Farabi

Table 2. List of selected articles to identify the social responsibility model according to Farabi

Row	Scientific group	subgroup	Title of the article	Article code
1	Humanities	Philosophy and theology	The relationship between happiness and politics from Farabi's perspective	E201
2	Humanities	Philosophy and theology	Farabi's philosophical foundations in shaping the theory of the first chief of Medina	E202
3	Humanities	Philosophy and	The role of government and education in explaining the gap between	E203

Row	Scientific group	subgroup	Title of the article	Article code
		theology	knowledge and moral action in Farabi's thoughts and opinions	
4	Humanities	Philosophy and theology	Methods of acquiring knowledge in intellectual education from the perspective of Farabi	E204
5	Humanities	Philosophy and theology	The problem of prophecy from Farabi and Ibn Maimon's point of view	E205
6	Humanities	Philosophy and theology	Farabi, the silence of Farabi: the position of the home in the utopia	E206
7	Humanities	Philosophy and theology	Al-Farabi" Fundamentals of Al-Farabi's Cosmology	E207
8	Humanities	Philosophy and theology	bliss and its relationship with the meaning of life from the perspective of Farabi	E208
9	Humanities	Philosophy and theology	Women and rationality based on Farabi anthropology	E209
10	Humanities	Philosophy and theology	Human virtues from Aristotle and Farabi's point of view	E210
11	Humanities	Philosophy and theology	From the semantic therapy approach to Farabi's bliss thought	E211
12	Humanities	Social sciences	Human bliss and well-being from Farabi's perspective and its philosophical and cultural contexts	E212
13	Humanities	Social sciences	Multicultural society in Farabi's political philosophy	E213
14	Humanities	Social sciences	Explanation of Farabi's political aesthetics based on the three elements of bliss, imagination, and perfection	E214
15	Humanities	Social sciences	Farabi's philosophy between the abstract and the concrete; a model for philosophical thinking and cultural policymaking	E215
16	Humanities	Social sciences	Life styles of virtuous people in non-virtuous cities; a philosophical look at a challenging cultural situation	E216
17	Humanities	Social sciences	Linguistic study of the relationship between friendship and leadership in Farabi's political thought	E217
18	Humanities	Social sciences	Farabi's hermeneutic and dialectical reading of Meno and Gorgias	E218
19	Humanities	Social sciences	Components of utopian society in Shamloo's poetry: with a comparative look at some of Farabi's and Tassmoor's views	E219
20	Humanities	Social sciences	Virtual utopia; Theoretical Framework for Governance of Cyberspace in the Islamic Republic	E220
21	Humanities	Social sciences	Investigating the Foundations of Farabi's Thought in the Transgender View of Women in His Plan of the Utopia	E221
22	Humanities	Social sciences	The Beginning and Ultimate of Civil Friendship in Farabi's Philosophy	E222
23	Humanities	Social sciences	The Concept of Justice from the Perspective of Farabi and Ibn Khaldun	E223
24	Humanities	Social sciences	The Social Role of Philosophy in the Eyes of Abu Nasr Farabi and Jamal al-Din Asadabadi	E224
25	Humanities	Social sciences	Thinking, Reasoning, and Reasoning; The Groundwork for Realizing the Moral Areas of the Utopia in Farabi's Socialist Theory	E225

As explained, according to Al-Farabi, societies are quantitatively divided into two categories: complete and incomplete, and complete societies are themselves divided into smaller units, the main characteristic of which is the inability to meet essential needs. Given

that a company is an abstract entity that results from the community of individuals and would not exist without the intervention of individuals, it seems that the company is in the category of incomplete societies. The connection between Farabi's classification of

human societies and the current corporate system, contrary to the original nature of the company, if we examine social responsibility through the involvement of society with corporate activities and assuming the completeness of societies, it seems that it should be divided into three categories from the corporate perspective, which include: transnational or international companies, national companies, and finally local companies. In other words, macro-communities are the place to discuss and conceptualize the social responsibilities of transnational companies, and similarly, the social responsibility of national companies will imply medium-sized societies, and micro-social responsibility will imply companies that are engaged in commercial activities in a small area. The present study, which has reviewed the existing sources on the views and circumstances of Al-Farabi, with the help of the remaining works of this Islamic philosopher and the opinions of the interviewed experts, has attempted to explore and analyze the topics, discussions and concepts that have meanings and themes of corporate social responsibility by using the method of text interpretation and content analysis.

Accordingly, data were collected from the desired texts and then organized and sorted using the Strauss coding method. In the open coding stage, 113 concepts from the data were explored in the form of sentences, phrases, words and concepts and were categorized based on semantic units and appended with their belongings and concepts in the form of codes. In the axial coding stage, 25 themes were identified and formulated in the form of categories and categories based on the data obtained from the open coding, and then, by refining and separating them, they were reduced to 3 themes in the form of main categories and categories, including subcategories. In selective coding, the relationships between categories and subcategories and categories were determined and specified. The three categories obtained from the interpretation of the texts and thematic analysis are: responsibilities based on religion, responsibilities based on culture, and responsibilities based on society, which are displayed as a model in Figure 2. Table 3 displays the selected themes and concepts surrounding Al-Farabi's views and their relationship to the issue of social responsibility.

Table 3 - Selective classification of extracted social responsibility codes based on Farabi's opinions

Selected Category	Central Categories	Open Categories	Source Code
Religion-Based Responsibilities	Based on Arbaah evidence	Justice	E201, E202, E203, E204, E205, E206, E207, E208, E209, E212, E213, E214, E215, E216, E217, E218, E219, E220, E221, E222, , E308, E309, E310, E311, E312, E313, E314, E315, E316, E317, E318
		Moralism	E201, E202, E203, E205, E206, E207, E208, E210, E211, E212, E301, E303 E304, E305, E306, E307, E309, E310
		Attention to the Soul	E201, E202, E203, E205, E206, E208, E209, E210, E211, E212, E213, E215, E216, E218, E219, E220, E222, E223, E224, E301
		Humanism	E201, E203, E204, E206, E207, E208, E220, E221, E222, E223, E225, E301, E303 E304, E306, E307, E310, E312, E314, E315, E316, E317, E318
		Equality and brotherhood	E201, E202, E223, E224, E225, E301, E302, E303 E304,E307, E317, E318
	Based on jurisprudence	Individual bliss	E201, E202, E205, E206, E207, E208, E209, E210, E212, E213, E214, E215, E216, E217, E218, E219, E223, E224, E225, E302, E305, E306, E307, E308, E309, E311, E314.
		Attention to minorities	E201, E203, E205, E206, E214, E215, E216, E217, E218, E306, E307, E308, E309, E311, E313, E317
Creating moral virtues		E201, E202, E203, E205, E206, E207, E208, E210, E211, E212, E213, E214, E217, E219, E222, E223, E225, E305, E306, E307, E308, E310, E311, E313, E314	
Culture-Based Responsibilities	Popular culture	Friendship	E207, E208, E209, E210, E211, E212, E213, E214, E215, E216, E223, E224, E305, E306, E307, E310, E314, E315, E317, E318
		Cooperation	E202, E203, E204, E205, E206, E207, E208, E209, E210, E211, E213, E217, E218, E219, E223, E224, E225, E301, E302, E304, , E310, E311, E312, E313, E314, E315, E316, E317, E318

Selected Category	Central Categories	Open Categories	Source Code	
		Reasonability	E201, E202, E204, E205, E207, E209, E210, E212, E213, E215, E216, E218, E219, E224, E225, E301, E304, E305, E306, E308, E309	
		Compassion	E201, E203, E204, E205, E207, E208, E209, E211, E212, E213, E214, E215, E217, E223, E224, E301, E302, E305, E306, E308, E309, E311, E318	
		adoration	E201, E202, E203, E204, E205, E206, E208, E209, E210, E211, E215, E216, E219, E220, E223, E224, E225, E303 E304, E305, E306, E307, E308, E309, E310, E311, E312, E313, E317, E318	
	Specific culture of the regions	Improving human relations with nature	E201, E202, E204, E205, E206, E207, E208, E210, E211, E212, E213, E215, E216, E217, E218, E219, E220, E221, E222	
		Creating unity	E201, E202, E203, E205, E206, E207, E208, E209, E210, E212, E213, E214, E216, E217, E219, E221, E222, E223, E224, E301, E302, E305, E306, E307, E310, E311, E313, E316, E317	
		Virtuous life	E201, E202, E215, E216, E217, E218, E222, E223, E224, E225, E306, E307, E308, E309	
	Society-Based Responsibilities	General society	Public thoughts	E201, E202, E208, E209, E211, E212, E213, E216, E217, E218, E221, E222, E225, E304, E306, E308, E309, E311, E313, E316, E317, E318
			Social security	E201, E202, E204, E205, E207, E208, E209, E213, E214, E215, E218, E219, E224, E225, E309, E311, E313, E315, E317, E318
			Attention to the ideals of society	E201, E202, E203, E206, E207, E209, E212, E213, E214, E215, E216, E219, E221, E222, E224, E301, E302, E30, E306, E308, E310, E311, E314, E316, E318
Seeking Bliss			E201, E202, E204, E206, E207, E210, E211, E214, E216, E218, E219, E223, E302, E303, E304, E305, E307, E308, E309, E310, E311, E312, E313, E314, E315, E317, E318	
Political order			E211, E212, E213, E215, E219, E220, E221, E225, E301, E303 E304, E310	
Small specific communities		Educating citizens	E202, E204, E207, E211, E215, E217, E219, E221, E222, E224, E225, E302, E306, E307, E308, E309, E310, E311, E316, E317	
		Individual security	E202, E204, E205, E207, E208, E209, E213, E214, E215, E216, E220, E221, E222, E306, E308, E309, E310	
		Attention to the status of women	E204, E206, E209, E212, E213, E214, E215, E21, E219, E221, E222, E224, E225, E302, E303 E304, E305, E310, E313, E318	
		Recognizing individual responsibility	E203, E204, E206, E207, E209, E210, E211, E215, E218, E219, E222, E224, E301, E305, E306, E308, E309, E311, E317, E318	

5- Discussion and Conclusion

Farabi is a philosopher of idealism, idealistic community and idealistic Medina; That is, he has designed the structure of ideal world and ideal societies and is thinking of establishing such a world. Yes, reasonable bliss certainly shines at the end of the horizon of Al-Farabi's philosophy, and Al-Farabi designs the virtuous society for humanity to reach the unseen bliss. The corporate social responsibility model (taken from Al-Farabi's works and theories) is depicted in Figure 2. This research helps to present a local and culture-based model by combining Al-Farabi's ethical and social principles with CSR concepts. The innovation of this research is in adapting

Islamic philosophy to CSR and presenting a culture-based model that can be used in Islamic countries as a basis for strengthening corporate social responsibility. By emphasizing Islamic values and Al-Farabi's ethical principles, this model not only helps to increase the social obligations of companies, but also leads to strengthening moral and social values in organizations. By placing the four proofs (the four proofs of the Quran, Sunnah, consensus, and reason) at the top of the social responsibilities of his ideal society, Al-Farabi considers it the most important criterion based on religion. Like any other philosopher, Al-Farabi has had special reflections on ontology, epistemology, and anthropology; Therefore, he has a system of

justification of creation, in which civil science is also included. In this sense, Farabi is not a purely social thinker or intellectual, but society has a natural place in his philosophical system. Farabi organizes his civil system in line with this attention to philosophy. The civil system cannot continue to work separately from the general system of the world and claim to be right. Cooperation is one of the fundamental necessities for the survival of City(Medina), and this is not exclusive to Utopia.

According to the findings of the research, which were obtained from first-hand sources and citations and other articles and research by domestic and international researchers and experts in the statistical community, the model considered by Farabi includes three types of corporate social responsibility, which are responsibilities based on religion, culture, and society, in which religious responsibilities include a set of religiously recommended categories, including justice, morality, attention to the Soul, humanism, and other related components. Cultural responsibilities include the categories of friendship, compassion, creating unity, adoration, and other related categories. Community-based responsibilities also include categories such as personal security, social security, educating citizens, paying attention to the ideals of society, and other related and culturally derived issues. As previously stated, the social responsibility model envisaged by Farabi is a complement to the current corporate social responsibility, and if companies adhere to it and are responsible towards it, we will come closer to realizing the ideal society. Therefore, in addition to the above-mentioned components and their specific results, paying attention to the following fundamental issues at the macro and general level is also very important and necessary in order to realize the ideal society.

- Farabi's social responsibility model is comprehensive and takes into account all dimensions.
- The extracted model meets the needs of Islamic and Iranian societies and is in line with the cultural conditions of Iran.
- In Farabi's model, while paying attention to all segments of society, social justice and cooperation play a major role.
- The spiritual dimension is considered in Farabi's model, and the ultimate goal of human life is also clearly defined.

- Considering Farabi's social and political philosophy, all dimensions are coherently related to each other and no contradiction is observed.
- In designing Farabi's model, gender equality is an important and basic issue.
- In the social responsibility model derived from Farabi's thoughts, it shows that the topics of economics, law, etc. are not raised and discussed separately. However, this does not indicate neglect or lack of attention in Farabi's thoughts. In other words, the model derived from Farabi's thoughts is general and at a macro level, and topics such as economics, laws, and other issues raised in existing domestic and international models are raised in a different and underlying style.

Since corporate social responsibility has become a fundamental issue in the survival of companies, it is recommended that companies and organizations use the findings of this study to discover the needs of the community around them and seek to respond to them and fulfill their social responsibility.

Researchers in the field of social responsibility are advised to refer to the opinions and theories of social science philosophers and scientists such as Shariati in their research in order to achieve.

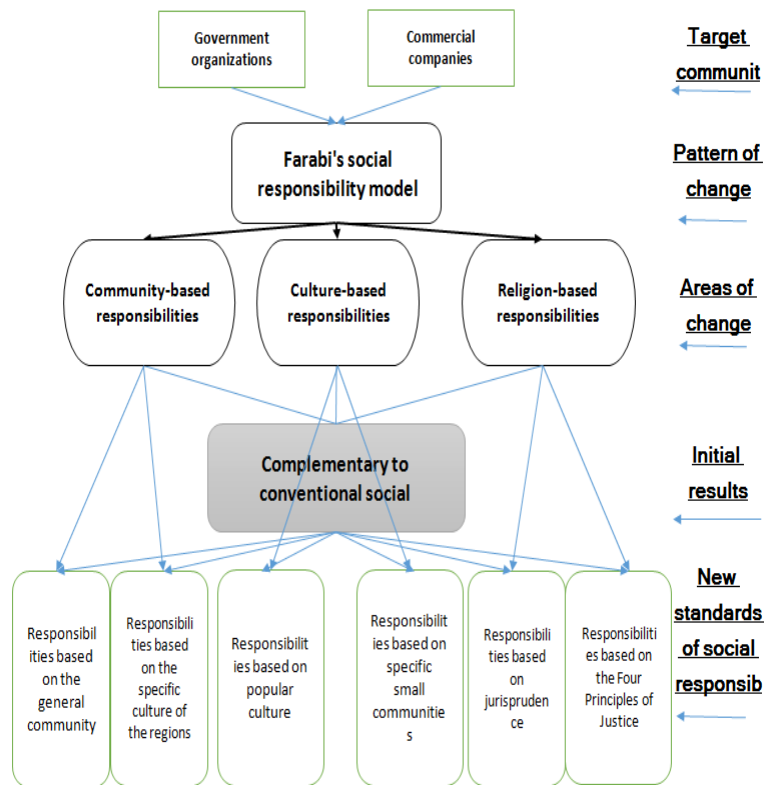


Figure 2 - Corporate social responsibility model derived from Farabi's views and theories

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