

the simplest stage, namely the generosity of the company's owner. For now, CSR itself has become an important part of modern companies' activities (Muslihati et al., 2018). The development of the implementation of corporate social responsibility (CSR) is in line with the laws in force in Indonesia, namely Law No. 47 of 2012 concerning Limited Liability Companies, Article 3 Paragraph 1 concerning Social and Environmental Responsibility, which states that: "Social and environmental responsibility is an obligation for companies that carry out their business activities in the field of and/or related to natural resources based on the law." This regulation will further support the development of CSR reporting in Indonesia. CSR is also regulated in Law No. 25 of 2007 concerning Investment, Law No. 39 of 1999 concerning Human Rights, Law No. 23 of 1997 concerning Environmental Management, and Law No. 19 of 2003 concerning State-Owned Enterprises, Decree of the Minister of State for SOEs No. Kep-236/MBU/2003 and the Circular Letter of the Minister of State-Owned Enterprises No. SE-433/MBU/2003.

As a form of corporate responsibility, the company must be able to provide information about activities related to social society and the environment as a form of corporate responsibility and provide reporting and disclosure of these activities (Sukananda, 2019). However, companies are still not required to disclose in terms of exposure. However, they are still voluntary disclosures, and there are no specific

regulations regarding the extent of corporate social and environmental responsibility disclosures. Social responsibility refers to the obligations of an organization to protect and contribute to the society in which it is located (Sumiyati et al., 2018). An organization assumes social responsibility in three domains: organizational actors, the natural environment, and social welfare in general (Rahmat, 2017). Social responsibility must be taken seriously because it affects the organization's or company's image in the eyes of the public (Rahmat, 2017).

From the perspective of Islamic law, CSR is an inherent consequence of the teachings of Islam itself. The purpose of Islamic law is *maslahah*, so business is an effort to create *maslahah*, not just look for a profit (Syukron, 2015). Islam has the principle of balanced responsibility in all its forms and scopes; between soul and body, between individuals and families, between individuals and society, and between one society and another. Social responsibility refers to the obligations of a company to protect and contribute to the community where it is located (Trisna et al., 2020). From an Islamic perspective, CSR is a business practice that has Islamic ethical responsibilities. The company incorporates Islamic religious norms, marked by a commitment to sincerity in maintaining the social contract in its operations. Thus, business practices within the Islamic CSR framework include a series of business activities in their form. Although the number of owners of goods, services, and profits is not limited, the

when viewed from the perspective of Islamic law.

Result And Discussion

CSR is closely related to business ethics. Therefore, the concept of CSR in Islam is also associated with business ethics in Islam; the Islamic paradigm of business ethics is the conception of the relationship between humans and God, humans with other humans, and humans with their environment. This concept is in line with the triple bottom line of CSR (3P), which consists of three important components of sustainable development; 3P stands for profit, planet, and people (Masud et al., 2019).

According to Sayyid Qutb, Islam has a balanced principle of accountability in all its forms and scopes. Between soul and body, between individuals and families, between individuals and society, and between one society and another. "Social responsibility" refers to the obligations of a company to protect and contribute to the society in which it is located. Islam encourages us to be fair to all Muslims as fellow human beings (Toth, 2013).

In the 85th verse of the Qur'an, Surah an-Nisa reiterates that humans who sow goodness to other humans one day will get good too. Vice versa, humans who sow seeds of evil to other humans will one day get worse too. It is like a company that has a good image in the eyes of the community; the company will be chosen by the community in terms of its products, as well as companies that have a bad image; the community will avoid the products produced by the company.

There are fundamental differences between secular and Islamic CSR concepts. Islamic CSR is related to morals in carrying out business processes. Meanwhile, secular CSR is more of a philanthropic program. Islam does not look at what a person produces; the value is in how he gets those results. Even though he gave a lot, the process of getting funds unlawfully and giving because of Riya (Riya) then has no value in the sight of Allah SWT. Although the company does not have a philanthropy program, the business processes that have been built have made employees prosperous, shareholders satisfied, consumers not harmed, the state gets taxes, the environment is well maintained, and the community benefits. The implementation of Corporate Social Responsibility (CSR) in Islam in detail must meet several elements that make it a spirit so that it can distinguish CSR in an Islamic perspective from CSR universally, namely:

1. Al-Adl. Islam has forbidden every business or business relationship that contains injustice and requires the fulfillment of justice in business relationships, contracts, and business agreements. The nature of balance or fairness in business is that the corporation can put everything in its place. In activities in the business world, Islam requires doing justice directed at the rights of others, the rights of the social environment, and the rights of the universe. So, the balance of nature and the social balance must be maintained along

with business operations, in the Qur'an, Surah Huud verse 85.

2. Al-Ihsan. Islam only commands and recommends good deeds for humanity so that the deeds of humans can add value and elevate human status, both individually and in groups. Implementation of Corporate Social Responsibility (CSR) with the spirit of Ihsan will be achieved when individuals or groups make contributions with the heart of worship and act because of the pleasure of Allah SWT. Ihsan is doing good deeds without any particular obligation to do so.
3. The concept of Ihsan described above should fulfill the elements of benefits for the community's welfare (internal and external to the company). Banking has provided benefits related to operations engaged in services, namely storage services, financing, and other products or facilities needed by the community. The concept of benefits in corporate social responsibility (CSR) is more than economic activity.
4. In a business venture, the concept of trust is an intention and an intention that needs to be considered regarding the management of resources (natural and human) on a macro basis and in driving a company. Banks that implement Corporate Social Responsibility (CSR) must understand and maintain the community's trust, which is automatically burdened on their shoulders, for example, by

creating quality products and avoiding inappropriate actions in every business activity.

Meanwhile, according to Syed Nawab Heidar Naqvi, when this CSR activity is viewed from a business ethics perspective, it outlines Islamic principles, which include:

1. Tawhid, in this case, monotheism, is an Islamic economic philosophy, which is the basic orientation of economics, whose paradigm is relevant to logical, ethical, and aesthetic values that can be functionalized in the midst of human economic behavior. In addition, monotheism in economics leads economic actors to believe that property belongs to Allah alone.
2. An attitude of balance can lead humans to believe that a social function for property is required, which means that monopolistic practices such as concentrating economic power, controlling market share, and so on must be avoided.
3. Free will is the principle that leads people to believe that Allah not only has absolute freedom, but He also, with His Rahman and Rahim, has given humans the freedom to choose.

The author sees the three principles put forward by Syed Nawab as a basis for conducting an economy that has a foundation for caring for others. Namely, concern for the environment and society (Dusuki, 2008). In the context of CSR activities, it is inseparable from social and environmental principles. So it can be

categorized as having wise business ethics. This business ethics cannot be separated from the value of justice, including Islamic distribution justice. In this case, according to Munawar Iqbal, what is meant by distributive justice in Islam is reflected in the following three things:

1. Ensure the fulfillment of basic needs for all.
2. Objectivity or fairness, but not equality in individual income.
3. Limiting extreme inequality in individual wealth and income.

In addition, Islam builds social cohesiveness, compassion, and brotherhood. This is manifested in the obligations of zakat, infaq, and alms, which are a natural form of caring for each other and built to build social harmony.

Seeing some of the CSR implementations carried out by some of these companies when viewed from Islamic law, namely from a *maslahah* review, etymologically, the word *maslahah* is the same as the word benefit. According to Ibn Mandhur, *maslahah* means anything that contains benefits, either by attractive means, such as attracting beneficial things and wearing them, or by refusing or avoiding them, such as prohibiting or avoiding things that can be harmful and painful. *Syar'i maslahah* can be interpreted as a benefit desired by Allah SWT for His servants in the form of the maintenance of religion, the soul of reason, offspring, and property with different levels of significance (Safitri, 2020).

While *Maslahat Mursalah* is a benefit that is not mentioned by Syara, there are also no arguments that tell us to do it or leave it, whereas if it is done, it will bring great good or benefit. The benefit of *mursalah* is also called the absolute benefit. Because no argument acknowledges its validity or invalidity (Hermanto, 2019), in this case, Imam al-Ghazali said that the problem is gaining benefits and rejecting harm. So the lawmakers, through *mursalah maslahat*, solely realize the benefit of humans with the meaning of bringing benefits and denying injury and damage to humans.

Usul Fiqh scholars make criteria that must be met in applying *maslahah*, including the following:

1. *Maslahah* must be included in the *mu'amalah* so that its interests can be considered rationally and are not at all related to the field of worship.
2. *Maslahah* must be in line with the spirit of Shari'ah and not contradict one of its sources.
3. *Maslahah* must be included in the interests of *dharuriyyah* and *hajiyyah*, not *takmiliyah*.

CSR is a law with no evidence, and Nash destroys and prohibits the activities carried out by the company. If this is related to *maslahah mursalah*, the author sees that this activity has something that, if done, creates great benefits for the community and the company itself. Seeing the benefits, it is very important, even for small gatherings. Seeing people who lack funds to pay for their children to go to school, but with a company that issues CSR

in education for the surrounding community. So this is where the form of CSR activities can be seen, which is beneficial for all people.

Looking at the implementation of CSR carried out by companies, such as research that has been carried out by Mukti Fajar & Rini (2010), namely CSR in the field of education, when trying to see from the legal basis, either from positive law or Islamic law, this activity is in line with what has become an obligation. Carried out by a company and following Indonesia's prevailing rules and regulations. In Islamic law, the activities carried out in education are considered acts of worship. Seeing that, educating people in the view of Islam is a very important thing.

In this context, seeking knowledge is obligatory for every Muslim. In this case, the ability is sought in both religious and other sciences. So that knowledge becomes very important in human life. This is because everything that involves doing something requires knowledge to understand, study, and use it. So it is not surprising that Allah SWT gives different levels of knowledge to people who know Him and His word.

Meaning: "Indeed, Allah will exalt those who believe among you and those who are given knowledge to several degrees. And Allah knows what you are doing." (Surat al-Mujaadilah, verse 11)

In this verse, Allah positions those who know to make a difference to those

who do not know. So, in the context of implementing CSR in education, this is a very good thing. Seeing the condition of the Indonesian people, the majority of whom are not capable in the economic field, with the state of the government that has not been able to reach all elements of the Indonesian society to provide welfare. Having CSR activities in this field is therefore prudent; according to the *maslahah mursalah*, education is a primary concern for human life. If this is not done, there will be inequality in education.

Furthermore, CSR activities are carried out in the health sector. This activity, when viewed from the Islamic law perspective, providing a health service, is also mandatory; this CSR activity is an activity that is recommended so that it creates a benefit for the community at large. CSR activities in the health sector provide the community with access to obtain their rights, namely the right to live a healthy life. When the state has not been able to touch it or has not been able to penetrate all groups in society, then the role of the private sector plays a part here. Meanwhile, CSR activities carried out in the environmental field are good activities in terms of ethics, religion, culture, and national law. This requires a great awareness of this concern because most of this ecological damage is mostly caused or caused by humans themselves, both on behalf of individuals and groups (Wawo & Amirudin, 2020).

Thus, the activities carried out by a company, namely CSR in the field of the environment, are wise and wise. Both in

the context of preserving the environment that has been damaged by human actions, both individually and in groups. From these CSR activities, the author concludes that they are good and important activities if viewed from the perspective of *maslahah mursalah*. Both for the life of the community itself and for the local wisdom of the community.

Islam strongly supports corporate social responsibility (CSR) because it cannot be denied that business creates many social problems, and companies solve them. Businesses need various natural resources for business continuity, so companies are responsible for maintaining them. Islam indirectly considers business as an entity whose obligations are separate from its owners; the existence of CSR will develop the company's goodwill.

Conclusion

According to Islam, CSR carried out must aim to create virtue, which is carried out not through activities that contain elements of usury but with practices that Allah commands. CSR must also prioritize the value of generosity and sincerity. This act is more beloved to Allah than *mahdhab* worship. The implementation of CSR in terms of prospective Islamic law aligns with what is meant by *maslahah mursalah*, where a company carries out activities. This is because the activities carried out are social and humanitarian in nature. In addition, many of the activities carried out are related to preserving the social environment. It is included in one of the

principles of *maslahah mursalah*, which is to fulfill primary human needs.

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