



Corporate Social Responsibility Based on Islamic Culture

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Abstract— The purpose of this interpretive qualitative research is to identify how a company in Jombang Indonesia interprets and implements Corporate Social Responsibility (CSR) according to Islamic culture. The data were collected through surveys, interviews, and documentation and analyzed using an ethnographic approach, which was done by creating domain, taxonomy, and component analyses. This study finds that CSR in the company is a reflection of Islamic teachings and culture, namely "*Manunggaling Keimanan dan Kemanusiaan*" which is interpreted as the union of faith and humanity. Faith without humanity means no benefit to others, and humanity without faith is empty because there is no element of worship in it. These companies carry out CSR as their faith in the Creator and responsibility to fellow human beings. Thus the implementation of CSR by the company is right on target and in accordance with the needs of the community

Keywords— Corporate Social Responsibility, Islamic culture, *Manunggaling Keimanan dan Kemanusiaan*

I. Introduction

Issues of Corporate Social Responsibility (CSR) have received great attentions from researchers such as [1], [2], and [3]. [2] empirically examined the effect of CSR disclosure on firm value through efficiency, investment, and innovation, while [1] proved the impact of CSR disclosure on investor reactions. [3] focused their studies on the impact of CSR on society; it includes corporate reputation, image management, and relationship management. The focus of these studies is the economic value of the company, which makes CSR programs unable to meet the needs of the community.

The basic concept of CSR by Elkington focuses on profit, planet, and people, the 3Ps [4]. This concept states that, to ensure business continuity, companies should not only seek profit; but they must also pay attention to the conditions of the society and environment. Companies that are unable to maintain the balance between those Ps, i.e. ignoring the community and the surrounding environment, will be hampered in terms of their business continuity [4]. This statement is supported by [5] asserting that companies have responsibilities to shareholders, society, and the environment. However, the concept of CSR is still materialistic and only concerned with the interests of the company.

CSR is one of the important foundations in relation to the corporate management journey. The concept of CSR as it is known today emerged in the 1970s, but the initial concept of social responsibilities was put forward by Howard R. Bowen in 1953 [5] in his work *Social Responsibilities of the Businessman*. Therefore, Carroll called Bowen as *The Father of Corporate Social Responsibility*, who formulated the concept of social responsibility as "the obligations of businessman to pursue those policies to make those decisions, or to follow those lines of action which are desirable in term of the objectives and values of our society".

History has recorded names such as John D. Rockefeller, who has donated more than \$550 million to the Rockefeller Foundation and Andrew Carnegie, who has donated \$350 million [6]. Between the 1930s and 1960s, there were three themes or perspectives on Corporate Social Responsibility used by business leaders. They are trusteeship, balancing of interest, and service; and they have been widely accepted by business people. First, managers are considered as representatives of various stakeholders in the company [6]. Therefore, managers must consider various company policies. Post et al. called it the stewardship principle. According to this principle, managers are considered public trustees, who control a very large number of resources, and the use of which affects various parties.

Unlike the theories developed in the west, CSR in Islam is more holistic [7]. One of the basic principles that distinguish western and Islamic CSR is the underlying intention of companies in implementing CSR. Some theories have explained that the western concept of CSR is not in line with Islamic ideas, which believe that CSR is neither a corporate initiative to gain a positive image and improve long-term performance [8] nor an agent for neutralizing the negative impact of the company's operations. CSR is also not an act to legitimize the company's presence within the society, as stated in the legitimacy theory [9].

CSR in Islam has a broader and more basic meaning. It includes the dimension of *taqwa* (awareness of God), while law enforcement, morality, and justice are the foundations [10]. The paradigm of CSR in Islamic view is human obedience to God, both individually and collectively, by treating all parties well. Companies as groups of individuals

must take on their roles and bear the responsibility of bringing welfare for the society [11]. Thus, CSR is a moral and religious initiative of humans based on their belief in God as the owner of themselves and the resources that they use [12]. The goal of the Islamic social system is based on *falah* (human welfare) and *hayat tayyibah* (good life) [13]. These two goals are the basis of human behavior in social life and also of companies, which carry social responsibility to support the achievement of these goals in the social order.

In the development of CSR in western countries, the code of ethics sometimes contains relativism [14], which believes that an action that may be acceptable to one group may not be acceptable to the other. There the definition of corporate social responsibility becomes relative; there is no consensus on that. Meanwhile, in Islam, the rights and obligations of individuals and organizations are clearly regulated, personal opinion is not justified. Islam has clearly defined responsibilities for individuals, companies, and nation states. In Islam, the features of social responsibility and justice are rooted in the Quran and Sunnah [15]. Therefore, Islam as a perfect way of life can be a strong and effective basis to guide companies in implementing their ethical values [16].

The concept of social responsibility in Islam comes from the word of Allah, which is written in the Quran, and from the actions and sayings of the Prophet Muhammad, which is called the Sunnah. These two sources of Islamic law provide a strong foundation for the implementation of CSR that is not influenced by other views. Despite the potential for differences in responsibilities among organizations that are situated in different contexts, the basic concept of CSR from Islamic perspectives would call the same idea [17] because the framework used to define and guide CSR and accountability practices comes from two main sources of law that never change and are always relevant to human life throughout the ages.

In Islam, companies are allowed to work on targeted profits, but the efforts must be in accordance with Islamic values, which also govern ethical business practices and company's relations with other external parties. Therefore, companies that comply with Islamic rules should be clear about their roles and responsibilities in society [18].

In his study, [19] criticized CSR practices that are currently developing in Islamic institutions, especially in Islamic banking industry. Currently, Islamic banks which are substantially in accordance with sharia principles are not optimal in carrying out their role in realizing social welfare and reducing poverty. In practice, the difference between CSR in Islamic banks and in conventional banks only lies in technical matters such as the prohibition of usury and the calculation of zakat [18]. This creates a gap between the ideal concept and the practice of CSR. Islamic banks need to consider returning to holistic Islamic teachings to expand and realize their social responsibilities.

Although there have been several attempts from several parties to reconstruct the nature and benefits of CSR, the new construction has not produced a concept that is free from modernity, which is characterized by materialism. There is no research that reveals that the definition of CSR will affect the preparation of CSR systems and policies, which leads to CSR practices by organizations [20].

Several studies have observed CSR practices in countries such as Pakistan [21], Thailand [22], Kuwait [23]. Some of them have even proven that there are differences in the concept and practice of CSR. Freeman and Hasnaoui conducted a research in four Western countries (Canada, France, England, and the United States) to explore the practice, definition, and conceptualization of CSR and found that CSR is viewed and conceptualized differently in each country [24]. [22] found that CSR in South Korea is practiced differently from that applied in the United States and the United Kingdom and that the ideas of CSR practiced in the West cannot be applied in South Korea. Likewise, the characteristic of CSR in Asia Pacific is more influenced by the long tradition of respecting family, social networks, religions, and various cultures. This makes the characteristics of CSR in the region different from those in Europe or North America [25]. Therefore, CSR cannot be separated from contextual considerations such as culture, politics, and economy because the national environment is the one that shapes CSR practices [23].

Indonesia, located in the Asia Pacific, consists of diverse ethnic groups and cultures with unique values that affect the lives of the entire nation. Cultures in Indonesia instill values, teachings, and beliefs that are still inherited, interpreted, and implemented in accordance with the developments and social changes in the society. The studies of [4], [20], [26], [27], [28] have discussed CSR in the context of culture and religion in Indonesia, but none of them involve culture and Islam as religion.

This study aims to explore CSR programs and reinterpret the concept of CSR based on Islamic culture inherent in a company in Jombang, Indonesia. A company's CSR program will be said to be successful if social transformation in the community occurs. This can easily be achieved if the company is accepted by the environment in which it operates [14].

II. Research Methode

This qualitative research uses an ethnographic approach, which adopts an interpretive perspective in viewing the community as a social place. Here, participants are seen as sense makers who are active with researchers capturing and displaying combined views of culture in the ways in which culture exists [29]. Ethnography is used because this research wants to know the implementation and concept of CSR in a company from the point of view of the informants, not the point of view of the researcher. This is done by interacting with informants to get more in-depth and comprehensive information.

The data of this research was harvested through observation, interviews, and documentation. The interviews were conducted with several key informants, namely deputy managers, HRD supervisors, employees, and people who have benefited from the CSR program. The ethnographic data analysis model by [30] consists of three stages: domain, taxonomy, and component analyses. Those can help researchers find semantic relationships between cultural themes that are found explicitly in the research location. The ethnographic data analysis takes place simultaneously with the field work done by the researchers.

Researchers identify and define cultural themes according to the qualitative research conducted when they

are at the research site. Domain themes turn into sub-domain details (taxonomies) to get more specific and contextual knowledge. The final stage of ethnographic data analysis is component analysis, which deals with reflections to produce a conclusion. In the process of data analysis, a researcher must have sensitivity in distinguishing views according to his knowledge with the ability to hear and interpret behavior and reflect on others [31].

III. RESULT AND DISCUSSION

A. Islamic Culture-Based CSR

This research was conducted in a company owned and managed by an Islamic boarding school in Jombang, a regency popular as *Kota Santri* (the city of Islamic scholars). Since the beginning of its establishment, Islamic culture has been very strong in this company, such as in the naming of the company. The name literally means *water that flows with eternal honesty*. As written in the Quran, in a chapter called Al-Jinn verse number 16, Allah SWT. said as follows.

“Had the deniers followed the Right Way, We would have certainly granted them abundant rain to drink plentiful provision”.

The goal of this company, in general, is to provide products and to meet the needs of all people by prioritizing quality, service, and convenience for consumers and establishing a commitment to create good relationships with stakeholders. In particular, this company was established based on the orders of the school leaders, that is to teach people not to deny their religion, as stated by the deputy director below.

“One of the foundations of the establishment of this company is the teaching of the school's leader not to be a person who deny his religion. What are salat, sawm, zakat, and hajj for if we deny our religion. Who is religious denier? They are people who do not care about the poor and orphans. We are obliged to take care of the poor, but we must not ask for donations to take care of them. Imagine. (You must be) Confused. Disasters are everywhere but we must not ask for donations. For this reason, we allocate some of the company's profit for the poor and orphans so that we are free from the status of religious deniers.”

Based on the background of its establishment and ownership, this company has a strong Islamic culture because it is owned and managed by an Islamic boarding school. The motive for establishing the company is more on the effort to earn income which will be donated to the poor and orphans rather than to gain profits for the company owner.

Based on the results of the observations and interviews, the CSR programs that have been carried out by the company are as follows. :

1. Environmental Responsibility Program

- a. Building water wells in Pelabuhan village, Gembyang hamlet, Plandaan sub-district, Jombang regency. This program aims to provide clean water because the area is prone to drought and lacks clean water.
- b. Cleaning the river in front of the company. The river often overflows and floods the villages along its course.

- c. Recycling plastic bottles. This is the company's response to the environmental programs. The company returns damaged gallon water bottles to plastic factories or recycles used plastic bottles into craft materials.

2. Responsibility for Employment and Employee Program and Workplace Safety and Health

The goal of this program is to provide a safe and comfortable work environment for all of their employees. In order for this program to run consistently and systematically, the company formed a P2K3 team, literally translated into a workplace safety and health advisory committee. This team regularly provides quarterly reports on employee safety performance. In 2021, the activities were reducing the risk of work accidents and attaining the workplace safety and health certificate.

The deputy director said that, throughout 2021, P2K3 recorded one accident. The production employee of shift 3 fell asleep and injured himself. The team responded to it immediately by conducting a safety campaign, and the company hoped that such accident shall not repeat.

3. Social Responsibility and Community Development Program

In this area, the company pays great attention to education, renovation, and community empowerment. The events are as follows.

- a. Educational Donation. The company provides scholarships for students of the boarding school and assistance to orphanages. The donations are given in forms of money and bottled water.
- b. Ramadan Donation. In this event, the company donated food and basic food to orphans and children of poor families around the Islamic boarding school. They invited residents of the orphanage, students, and people around the school. They also donated food to the attendants of the regular general lectures during the Ramadan held at the school.
- c. National Charity Program. This program was carried out simultaneously throughout Indonesia. In this program, the company provides goods and money to many recipient groups through events such as giving donations for orphans and the poor, paying for the health treatment of orphans and the poor, and covering the cost of circumcision of orphans and children of poor families.
- d. Construction Donations. Through this program, the company has built houses for the poor and renovated a school, i.e. Syafa'at preschool in Ngrawan village of Jombang regency. This school is near from the company.
- e. Donations for Micro Enterprises. Here the company distributes equipment to entrepreneurs in Munungkerep village, Kabuh sub-district, Jombang regency. Difficulties in economy and employment have made people of this village unable to earn an income. The company provided assistance to micro businesspeople in the PKK group of Munungkerep village so that they can be productive and able to meet their daily needs.
- f. CSR for Community. Through this program, the company provides assistance by becoming a sponsor for school or campus activities.
- g. CSR for Disaster. In 2021, the company was involved in disaster management in Lumajang (earthquake in

December 2021) and Batu (flood and landslide in November 2021).

4. Responsibility Program for Consumer

The company ran a discount program and a points program, which is collected and exchanged for money or other goods.

5. Responsibility Program for Employees

The company allocated their CSR funds for employees, namely by giving five cartons of their product every month, holiday bonuses, and gifts. The company helped their employees pay premiums for BPJS, the national social security insurance. The company also provided training for their employees such as light fire extinguisher training, service excellence, and leadership training.

B. People's Responses to the CSR Programs

In this study, interviews were conducted with several people to find out people's response to the company's CSR programs. One resident who received a gift from the company said that he was happy that the company had distributed packages containing food and money to the community. He also said that he strongly supports the programs run by the company because the donation is very useful for them.

The administrator of the school that had received assistance from the company said that the renovation carried out by the company was highly valuable. The school had insufficient fund for renovation, yet the school building was no longer able to be used for effective teaching and learning process. The help given by the company can improve the quality of the teaching and learning process.

In addition to consumptive assistance, the company has also built public facilities. The community gave a positive response to the company's efforts. One resident was very grateful because the company had built wells for the people in his village, Pandaan, which lacks clean water during the dry season. Before the well was built, the people of his village had to get water from a place far from their house. The well helps the community to meet their needs for clean water during the dry season.

C. CSR Based on the *Manunggaling Keimanan dan Kemanusiaan* Spirit

Today's CSR is mostly done on the basis of modernity and coercion. Modernity in this case appears when materialism is preferred, God or religion is dichotomized, and organizational managers are forced to carry out CSR [20].

The CSR program carried out by this company is different. While other companies carry out CSR to comply with the law, this company does CSR because responsibility is essentially one of the teachings of Islam. Below is the statement from the deputy director of the company.

"The school leader taught us that the unity of faith and humanity will become a strong and solid fortress for our identity".

The statement above is relevant with the essence of the teachings of the Islamic boarding school, namely *manunggaling keimanan (faith) dan kemanusiaan*

(humanity) [32]. Faith is about spiritual depth, and humanity is human duty as caliph on earth. Hence, in the end, a person's spiritual depth must be directly proportional to his social role. Faith without humanity is useless, and humanity without faith is empty because it does not contain the value of faith.

"Thus, all activities in this company, including the CSR program that we carry out, are religious orders. Allah SWT. ordered Muslims not to deny their religion, as it is written in Surah Al-Ma'un: *Have you seen the one who denies the "final" Judgment? That is the one who repulses the orphan, and does not encourage the feeding of the poor*".

Based on this expression, it can be seen that Islamic culture is closely attached to the company. Here the company was founded not only to gain profit but also to obey Allah's commands. In addition, the company must also be useful for humans, especially for people in need around the location of the company's operations. This CSR implementation is in accordance with the results of a religion and culture-based research conducted by [4], which found the implementation of Integrated CSR, a term that means "the company's efforts to carry out its business activities in a more integrated manner, i.e. according to the company's objectives as a business venture and the harmonious relationship between the company, the society, the nature, and God".

The CSR programs that have been implemented by the company are based on Islamic cultural values. This culture is the hallmark of the Islamic boarding school, and it is different from the characteristics of CSR implemented by most companies today. Those companies implement CSR to improve performance by creating a good image. In this company, CSR is truly a reflection of the union between faith in God and humanity taught by Islam. In addition, the CSR of this company contains the culture of Indonesian nation for the attainment of Pancasila economy.

IV. CONCLUSION

Lately CSR is considered as a concept that is full of modernity and materialism. In CSR, concept is an important matter because it indicates its nature, purpose, basis, and mechanism. The concept of CSR derived from an organization manager's mind greatly influence his decisions and actions in relation with how the organization carries out their responsibility programs.

The company owned by the residents of the Islamic boarding school in this research have a different CSR concept. Their CSR concept comes from the Islamic cultural values that live in the Islamic boarding school environment, namely *Manunggaling Keimanan (faith) dan Kemanusiaan (humanity)*. Faith is spiritual depth, and humanity is human duty as caliph on earth. Therefore, a person's spiritual depth is ultimately directly proportional to his social role in the society.

Based on the concept of CSR as interpreted by the manager of the company, CSR is not seen as a compulsory obligation from the laws made by the government. Instead, it is seen the purpose of the company's establishment. Therefore, the CSR programs can meet their targets and meet the needs of the community.

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