

Good and Bad Corporate Social Responsibility in Islamic Business Ethics Perspective

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Abstract

This research aims to analyze good and bad corporate social responsibility practices when viewed with Islamic business ethics. The method used is a qualitative method with a grounded theory approach using secondary data sources where the source comes from several examples of company cases in Indonesia which are then reviewed with literature on Islamic business ethics in particular and Islamic economics in general. The results of the study concluded that the application of business social responsibility that is less professional actually has a negative impact on the company itself. Violation practices that occur in the implementation of corporate social responsibility are corrupt practices and policies that only benefit certain groups. In Islamic business ethics, the implementation of good corporate social responsibility can refer to the maqasid sharia principle, namely with the aim of protecting religion, soul, mind, property, and lineage

Keywords: Business ; Corporate Social Responsibility; Good and bad Practice; Islamic Business Ethics; Maqasid Syariah

INTRODUCTION

Corporate Social Responsibility is the determination to follow up the company or business to be good and sufficient to actively support employees, the community and the environment around the community. In addition to economic and legal obligations to stakeholders, companies are also expected to have involvement with larger stakeholders such as managers, directors and investors. Corporate social responsibility is referred to as a company's obligation to be able to act politely, work appropriately and contribute to the creation of economic development and also the welfare of the living standards of employees and their families, and the local community within the company and the surrounding community (Naraduhita et al., n.d.). In addition, reputation is also based on company performance and forms of communication. Good and efficient work results indirectly also create a good reputation. Companies that fall into the good category do not only aim to seek economic profit (profit), but also pay attention to ecological sustainability (planet) and public peace.



Basically, all companies perceive their social responsibility in different ways and each company implements corporate social responsibility in different ways. Economic development is very dependent on consumers or society in general, because individually society cannot create or produce its needs independently. A good and well-organized community environment is an important factor in business continuity. Therefore, it is necessary to have an effective business community with the aim of displaying public interest that supports a suitable environment for businesses to run their business and earn profits. So, if business activities are to survive and be sustainable for a long time, the business must meet the needs, wants and demands of society (Masykuroh, 2020).

In the concept of corporate social responsibility, a company is not only faced with corporate responsibility which is only reflected in financial conditions, but also corporate social responsibility which also observes social and environmental problems (Bunga Nayenggita et al., 2019). Due to the financial situation is no longer sufficient to allow the value of the company to grow and develop. The company will continue to develop if the company observes its social and environmental values. Currently, corporate social responsibility has become a serious topic of discussion in global corporate forums in recent years. In Indonesia, the discussion of corporate social responsibility is not solely dominated by global corporations, but discussions have also started between State-Owned Enterprises (BUMN) and the national private sector which are starting to seriously work on corporate social responsibility programs to support the formation of corporate image.

Looking at the goals and benefits to be obtained by a company in implementing corporate social responsibility, corporate social responsibility is actually no longer a compulsion that is a burden for them, but as a need that must be fulfilled for the sustainability of the company itself. So that the company will always implement corporate social responsibility that is professional, efficient and can generate good benefits and consequences for the company itself, as well as for other parties, especially the corporate environment. The application of corporate social responsibility like this is what is said to be good and correct corporate social responsibility.

The fact is that at this time there are actually several companies that do not want and or only apply corporate social responsibility as a condition in order to avoid the laws and regulations that have been set by the government. Corporate social responsibility that is carried out seems only as a complement and has not become part of the needs of the company itself. So that corporate social responsibility does not have a positive impact or benefit either for the company or for the company's environment itself. Various cases that have occurred reported that funds budgeted for corporate social responsibility purposes are prone to corruption for the benefit of only a few groups.

As an example of the misappropriation of the CSR budget carried out by one of the BUMNs in Indonesia, namely Garuda Indonesia, in 2019, funds amounting to 50 million which were originally funds for the partnership and community development program (PKBL) and intended for partners and outsiders were instead given to internal parties, namely to the Garuda Indonesia cabin crew (Wareza, 2019). In fact, according to the deputy minister of SOEs, Kartika Wiroatmojo, the decline that occurred at Garuda Indonesia was due to corrupt practices (Wirjoatmodjo, 2021). In fact there are many more examples of cases that have occurred in Indonesia regarding corporate social responsibility misappropriation, either in the form of inefficient implementation of corporate social responsibility or even not implementing corporate social responsibility at all.

Research that has been carried out by the Center for Governance, Institutions, and Organizations National University of Singapore (NUS) Business School on corporate social responsibility reports conducted by four countries in ASEAN namely Indonesia, Malaysia, Thailand and Singapore, where Indonesia is ranked third with 48.4% with the quality of implementing corporate social responsibility. The first rank was occupied by Thailand 56.8%, then Singapore 48.8%, and in the end there was Malaysia with 47.7%. These four countries are the countries with the highest levels of corporate social responsibility reporting when compared to other ASEAN countries (Suastha, 2016). From this it can be argued that the high number of reports on corporate social responsibility is not a guarantee that companies can implement corporate social responsibility properly and correctly. According to the results of this study, the lack of understanding of corporate social responsibility practices and the low level of corporate awareness of the importance of corporate social responsibility are the causes of the low quality of corporate social responsibility programs.

Religion as a way of life provides direction on the theory of responsibility, both personal and social responsibility to others. The Islamic religion is no exception, Islam provides rules for all kinds of aspects of life, one of which is related to the practice of corporate social responsibility. Islam is used as a guideline, meaning that Islamic teachings cover all aspects of a Muslim's life, including elements related to corporate social responsibility (Rizal, 2020). If viewed from an Islamic perspective, corporate social responsibility is seen as an obligation, and the element of social responsibility is a fundamental Islamic view. In this case, the responsibilities issued by an institution or company include the practice of corporate social responsibility programs and initiatives. Corporate social responsibility has similarities with individual responsibility, because basically companies are human organizations. Everyone who runs a business or company is a corporate social responsibility legal entity recognized by Islam.

Corporate social responsibility which is still part of the application of

ethics in conducting a business is also inseparable from the rules that exist in Islam, so that the existence of Islamic business ethics can also be used as a reference for the implementation of a business or company in carrying out corporate social responsibility. Islamic business ethics is a form of implementation of Islamic economic values that have the goal of achieving a goal, namely *falah*, namely prosperity and happiness both in this world and in the hereafter. *Falah* itself will only be achieved if every activity carried out by humans contains *maslahah* values, namely benefits and blessings, the more it provides benefits to others, the more *maslahah* it is said to be. The implementation of these *maslahah* values in the application of business social responsibility can also be carried out if the application has a positive impact and benefits the company itself and also benefits other parties, especially within the scope of the corporate environment. This study aims to analyze how the implementation of business social responsibility carried out by companies has a good or bad impact on the environment when viewed from the perspective of Islamic business ethics. So that later an assessment scheme will be compiled on the criteria for good and bad corporate social responsibility by using the principles or theory of Islamic business ethics in particular and Islamic economic theory in general.

METHOD

The research method used in this study is qualitative, using a grounded theory approach. Grounded theory is an approach with the aim of forming a theory that is based on the evidence that has occurred, namely by exploring and systematically studying theories which are then derived inductively from an existing phenomenon (Ayu & Budiasih, 2013). The theory used in this study is a theory related to Islamic business ethics and Islamic economics which is then revealed to the phenomena of corporate social responsibility that occur in society. The data used is secondary data, namely by collecting various kinds of literature regarding the discussion of corporate social responsibility in a review of Islamic business ethics as well as data relating to cases regarding the application of business social responsibility implemented by several companies.

RESULT AND DISCUSSION

A. Basic Concept of Corporate Social Responsibility

The introduction of the concept of corporate social responsibility has existed since 1970 as an answer to the belief in a myth about a moral business, where business or business cannot be united with moral and ethical values. The emergence of corporate social responsibility is interpreted as a policy or effort to maintain the relationship between stakeholders with one another, as a legal provision, and also as a tribute to society and the business environment to maintain the long-term sustainability of a business. Social responsibility is an idea where it is stated

that in a business one must have a responsibility directed to the community outside who gets a profit. Corporate social responsibility is not to provide satisfaction to business owners, but the responsibility to pay attention to the environment in which the company is located (Fahmi, 2013).

Corporate social responsibility is a necessity in a company to oversee corporate social responsibility, focus on balancing economic, social and environmental aspects, and contribute to sustainable economic development. Corporate social responsibility generally states that the relationship that exists between the business world and society is not seen only in the context of economic relations, but also in the form of social relations. The purpose of corporate social responsibility is to introduce exchanges between companies and the surrounding community in terms of creating mutual understanding (Arfiansyah, 2020). According to the World Business Council for Sustainable Development, corporate social responsibility is described as a prolonged effort made by a company to act correctly and also contribute to development and economic development and improve the quality of life of employees and their families, and a community as well as society as a whole. According to the International Finance Corporation, CSR is a commitment in the business community to be able to contribute to sustainable economic development by working with company employees, families and the wider community to improve life in a better way for business and development.

ISO 26000 which discusses Guidance On Social Responsibility also defines CSR which seems to have been established as an International Standard CSR guideline in 2010. According to ISO 26000, CSR is a responsibility whose decisions and commitments to society and the environment are in line with laws that established, taking into account the expectations of stakeholders and manifested in the form of open and ethical actions and remain aligned with sustainable development and also the common good, organizational responsibilities and norms for the impact of their activities according to international codes of ethics and integrated throughout the organization (Zulfikri, 2017).

CSR is an activity created to expand the network beyond the company's financial interests. The company fulfills its social responsibility based on the funds it manages. The obligation for all companies to carry out CSR is regulated in Law no. 40 of 2007 of the Republic of Indonesia concerning companies. Describes social and environmental responsibility as a company's commitment to be involved in development and sustainable economic development in order to increase the quality of life (H Cheong et al., 2019). In implementing corporate social responsibility, there are at least five elements that must be met. Humane treatment of employees, responsibility for human rights, environmental protection, community development, and clean and efficient production practices.

Broadly speaking, corporate social responsibility is classified into two basic theories, namely the theory of implementing stakeholders and the theory of legitimacy. The implementing stakeholder theory is defined as the company becoming a media medium for communication for the company's stakeholders. In its implementation, corporate social responsibility plays a role and is responsible to the company's stakeholders so that they can voluntarily carry out their plans voluntarily. When this theory is implemented, it will motivate companies to carry out corporate social responsibility to the maximum extent possible and provide transparent and accountable reports (Triwibowo et al., 2022). Furthermore, Legitimacy theory in this theory the main goal taken must be based on normative values, meaning that corporate social responsibility is raised through the principles of environmental social values and beliefs. Where the company is responsible in accordance with the rules and norms that have been enforced within the scope of society.

In the design of corporate social responsibility, a company cannot run alone, but also requires support from other interrelated parties. Corporate social responsibility links partnership rights and obligations to 3 linkages, namely the government, resource agencies, and the local community. The cooperation is between social parties and stakeholders, through responsibility for important component (Very Fadli & Yuliani, 2022).

Nor Hadi, argues that the CSR principles that must be fulfilled are divided into three, namely: Sustainability, this principle relates to how a company carries out activities but still takes into account future resources. Accountability, this principle relates to an open business that is responsible for the activities that have been carried out. This principle is used when business activities affect and are affected by the environment, both internal and external. Transparency, this principle has an important role because it relates to the impact of the company's activities on external parties. Transparency plays a role in reducing misinformation and being responsible for environmental impacts (Eka Putri et al., 2021)

It can be concluded that corporate social responsibility can be a subject that generates different opinions and different ways of solving it. From these principles there is a link between business and social, political, and economic responsibility. In article 74 of the Limited Liability Company Law (UUPT) which was ratified in the plenary session of the DPR. The UUPT regulates social and environmental responsibility obligations for companies that handle natural resources (paragraph 1), discusses the calculation of costs and the principle of decency and fairness (paragraph 2), discusses sanctions (paragraph 3), and regarding follow-up rules (paragraph 4).

In addition to the three principles above, corporate social responsibility in carrying out social responsibility is also based on the basic principles known as the triple bottom lines (3P), namely Profit, People and

Planet. Profit is used as a principle because profit is the company's foundation in developing. when profits are sufficient, companies can distribute dividends to shareholders, provide rewards to their employees, pay taxes, provide assistance to students, strengthen economic capacity, and have other impacts. Corporate social responsibility in the context of its activities is inseparable from social and environmental principles (Finarti et al., 2015). The forms of activities carried out are not limited to the environment or society. CSR is intended to be able to foster interaction in understanding the environment and the benefits derived from the environment.

B. Corporate Social Responsibility in Islamic Perspective

From an Islamic point of view, corporate social responsibility is an inherent consequence of Islamic teachings themselves. Business in Islam has a strategic position in Islam because it is not only permissible but also commanded by Allah in the Koran. In the Islamic view, corporate social responsibility is not only committed as a legal and moral obligation but also as a means of ensuring how the business lives in the long term. If a business implements corporate social responsibility correctly and actively works to balance rights in accordance with Islamic teachings, based on justice, dignity and equality, it will have a beneficial impact on the business itself (Syukron, 2015).

According to Sayyid Qutb, as quoted by Siregar, Islam has a balanced responsibility in the form of its scope, both between the soul, body, individual and family. This social responsibility refers to the obligation of a company to be able to protect and contribute to society (Siregar, 2016). A company has social responsibility in three forms, as follows.

1. Organizational Actors, including company-employee relations, company-employee relations, and employee-company relations.
2. Natural Environment, Muslims are ordered to respect nature, so Allah has made the beauty of nature a sign of His greatness. He hopes that humans can take care of the beauty of nature wisely according to their role. This can be a tendency to understand business awareness in their environment, so that when a business is running and active it can show a high response to its natural environment.
3. Community Social Welfare, in Islam it is explained that there are several principles related to CSR including protecting the environment, preserving it, eliminating poverty, prioritizing clean morals over dirty ones, and being honest and trustworthy (Mayanti & Dewi, 2021).

In Islam, Corporate Social Responsibility aims to make virtue not from activities that come from additional multiplied assets. In Islam, the form of

efforts to reduce this problem is by further promoting productivity and maintaining a more balanced distribution. Islam requires the distribution of wealth to be balanced in society so as to prevent poverty. According to Muhammad Djakfar, the implementation of CSR from an Islamic point of view pays attention to several factors, namely:

1. Al-Adl, this factor explains that Islam forbids any business relationship that contains tyranny. Islam requires the fulfillment of justice in accordance with business agreement contracts.
2. Al-Ihsan, this factor explains that Islam commands to do good to fellow human beings for the reason that it can add value and elevate human dignity. Implementation of CSR with the spirit of ihsan that is owned will provide more benefits for those concerned.
3. Benefits, this factor has advantages in its activities, especially the provision of services, in particular, financial services. In CSR the concept of value goes beyond economic activity and can provide static benefits.
4. Amanah, this factor must be considered in relation to the relationship between natural and human resource management at the macro level. Banks or companies that implement CSR must be able to understand and be able to trust the people who are automatically held by them (Siregar, 2016)

The practice of corporate social responsibility in Islam does not only emphasize business ethics. In addition, the practice of corporate social responsibility according to Islam also emphasizes social activities. Various social and environmental responsibilities that are interrelated and side by side in order to achieve goals and prosperity, corporate social responsibility in the implementation of its activities is divided into 6 types, namely:

1. Cause Promotion, in this type, a company can prepare funds or resources to raise public awareness of the problem.
2. Cause Relate Marketing, in this type the company has a commitment to donate its income to a social activity. This activity is usually based on the sale of a particular product within a certain period of time
3. Corporate Social Marketing, where companies develop and conduct campaigns to change people's behavior in order to improve factory health and safety.
4. Corporate Pliantropy, where the company provides the company directly for the survival of the community, this activity is related to social activities.
5. Community Volunteering, here the company supports and encourages employees, traders to set aside time to help local organizations.

6. Socially Responsible Business Practice, in this case the company carries out activities and investments that support social activities that aim to improve community welfare (Arfiansyah, 2020)

C. Good and Bad Corporate Social Responsibility in Islamic Business Ethics

The application of corporate social responsibility has become a necessity for any business person, whether it is a large-scale business or a small-scale business. Corporate social responsibility is a necessity for any business person. With the implementation of corporate social responsibility, it will have a positive impact not only on the corporate environment but also on the company itself (Bustami, 2021). The positive impacts that will occur with the implementation of good and professional corporate social responsibility such as creating good communication, improving the work ethic of employees, providing satisfaction for consumers, providing benefits to the surrounding environment and other positive impacts.

In several examples of existing practices, it turns out that corporate social responsibility is not a company priority. Corporate social responsibility is considered only as a burden on the company so that companies tend not to be optimal and not professional in implementing corporate social responsibility. This impact actually has a negative effect on the company itself. The negative impact that will arise from the management of corporate social responsibility that is less professional will cause problems such as being easy to be corrupted, vulnerable to the interests of small groups in the midst of society, not providing benefits to society at large, discrimination, not building harmonization between stakeholders interest in the company (Siregar, 2016).

Business social responsibility can be said to be good because it generates profits for companies that carry out the program. Such as business social responsibility activities that provide motivation related to sustainable development and satisfying consumers without harming the environment. It is said to be good because companies that carry out activities with socially responsible business can increase employee productivity and protect against long-term losses. Business social responsibility is said to be good if it has goals that are supported by the community in accordance with the social environment and has strong leadership. Corporate social responsibility which is also the responsibility of stakeholders should be aligned with implementing good corporate governance or good governance by applying the principles of transparency, accountability, responsibility, independence and fairness (Triwibowo, 2020).

Business social responsibility is said to be bad if business social responsibility is misused , causing conflicts for the interests of both individuals and groups. Business social responsibility is said to be bad if it

is not managed and utilized in an unorganized manner which results in the company facing the law. It is also said to be not good because there are still many obstacles in the implementation of business social responsibility such as cost problems, competent human resources, lack of partnerships, evaluations and many more (Hudaibyah, 2016). In Islamic business ethics, corporate social responsibility is a requirement that must be fulfilled by every business actor. The purpose of corporate social responsibility in Islamic business ethics is to create *maslahah*, namely to provide benefits and prosperity for the company's business people, both internally such as investors, managers, employees or externally such as consumers and the environment around the company. Islamic business ethics does not want corporate social responsibility practices that give rise to tyranny, causing a loss for one of the parties and providing benefits for the company itself.

Good corporate social responsibility in Islamic business ethics must also prioritize the principles of *sharia maqasid* which includes five main things, namely safeguarding religion, soul, reason, offspring and property namely by maintaining and providing freedom to perform worship in accordance with the beliefs of the actors and the business environment, maintaining the survival of the company and the environment, taking care of the mental and psychological for the production actors, take care of and provide appropriate profits to the stakeholders and provide material benefits for the company's environment, as well as take care of the sustainability of the environment and resources in order to prepare the next generation (Pakpahan et al., 2022). Whereas bad corporate social responsibility in Islamic business ethics is corporate social responsibility which actually has a negative impact or damage to the sustainability of the company or the company's environment itself. Contrary to *maqasid sharia* by posing a threat to the sustainability of life, causing losses to the company, damaging the environment, and not maintaining the good name of the company. There are several causes or reasons for the lack of good implementation of corporate social responsibility, namely the company's desire to always get profit, programs run by companies that are not in accordance with the needs of the company's environment, inadequate preparation, lack of knowledge and human resources who understand corporate social responsibility programs.

To be able to implement good corporate social responsibility, corporate social responsibility must fulfill four types of responsibilities, namely First, economic responsibility which is economic responsibility and is also referred to as the main foundation of the company where responsibility efforts are used to gain profits and maintain sustainability. Public. Second, Legal Responsibilities, is a legal responsibility where to develop a business must be responsible under the law. Third, Ethical Responsibilities which are ethical responsibilities regarding good and right

norms so as not to conflict with existing norms in society. Fourth, Philanthropic Responsibilities which are philanthropic responsibilities where there needs to be a commitment in management to improve welfar (Siregar, 2016).

CONCLUSION

Corporate social responsibility is not a burden that is forced upon the company. More than that, corporate social responsibility is a company need that will have a positive impact on the perpetrators. Among the benefits derived from implementing corporate social responsibility is the creation of harmonization between business actors which will have an impact on the sustainability of the company itself if it is carried out correctly and professionally. Practices of corporate social responsibility that are not carried out properly and professionally actually have a negative impact on the company. Violation practices that occur in the implementation of corporate social responsibility that are not carried out properly and professionally are the practice of corruption, making decisions in the interests of certain groups, making policies that do not provide benefits to business people and the community and the business environment, discrimination, and other things that actually cause harm to the company. In Islamic business ethics, corporate social responsibility must be carried out with the aim of achieving *maslahah* by applying the principles of *maqasid sharia*, namely by maintaining and giving freedom to carry out worship in accordance with the beliefs of the actors and the business environment, maintaining the viability of the company and the environment, taking care of the mental and psychological aspects of the employees. actors of production, maintain and provide appropriate benefits to business stakeholders and provide material benefits for the corporate environment, as well as maintain the sustainability of the environment and resources in order to prepare future generations. Islamic business ethics does not want the creation of tyranny and *mafsada* which will cause harm to the business being carried out.

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