

ISLAMIC LEGAL PHILOSOPHY: ETHICAL BASIS IN CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN THE BUSINESS

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Abstract

The research aims to explore and analyse how Islamic legal philosophy principles can serve as a comprehensive ethical foundation in implementing Corporate Social Responsibility (CSR) to encourage meaningful and empowering business practices. This research uses normative legal research methods with conceptual and normative approaches, examining primary, secondary, and tertiary legal sources through literature study to analyse Islamic legal philosophy principles as an ethical foundation in CSR practices. The research findings reveal that Islamic legal philosophy principles can serve as a comprehensive ethical foundation for Corporate Social Responsibility through a holistic approach integrating economic, social, and spiritual interests. Islamic values such as maqashid al-shari'ah, justice, trust, and social responsibility encourage companies to transcend financial profit orientation towards community empowerment and environmental preservation, emphasising the balance between worldly and spiritual obligations. The implementation of Islam-based CSR creates harmonious relationships between companies and society. It supports global sustainable development agendas through ethical, transparent business practices with multidimensional positive impacts, thereby transforming CSR from a mere legal obligation into a meaningful instrument of social transformation.

Keywords: *Philosophy of Islamic Law, Islamic Sharia, Justice, John Rawls, Maqashid Syariah.*

A. INTRODUCTION

In this era of globalisation, the business world plays a very significant role in society's economic, social, and cultural development. Companies are required to pursue financial profits and fulfil their social responsibilities. This is often known as Corporate Social Responsibility (CSR), a concept that emphasises the importance of companies making positive contributions to the communities and environments in which they operate.¹ CSR has become important in corporate strategies to build reputation, improve relationships with local communities, and create broader economic sustainability.² However, implementing CSR in business often raises ethical dilemmas, especially regarding how these responsibilities are interpreted and implemented.

Corporate Social Responsibility (CSR) has become increasingly important as a strategic approach for companies to contribute to societal and environmental sustainability. From the perspective of Islamic legal philosophy, CSR is deeply rooted in the ethical principles derived from Islamic teachings. These principles emphasise integrating social justice, accountability, and balance in all human endeavours, including business. As the Quran states:

﴿إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ إِنَّ اللَّهَ كَانَ سَمِيعًا بَصِيرًا﴾

"Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice" (Surah An-Nisa [4]:58). This verse highlights justice (adl) and trust (amanah) as fundamental values that must guide corporate conduct.

Islamic legal philosophy introduces the concept of maqasid al-shari'ah (the objectives of Sharia), which includes the protection of religion (hifz al-din), life (hifz al-nafs), intellect (hifz al-'aql), lineage (hifz al-nasl), and wealth (hifz al-mal). These objectives serve as an ethical foundation for CSR, aligning corporate activities with the broader goals of societal benefit (maslahah) and harm prevention (mafsadah). Renowned scholars such as Imam Al-Ghazali and Ibn Ashur have emphasised that Islamic law is designed to achieve these objectives, thus providing a comprehensive framework for ethical business practices.

Moreover, CSR in Islam transcends legal obligations, transforming into a moral imperative. The Quranic exhortation:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا لَا تَجْلُوْا سُعَيْرَ اللَّهِ وَلَا الشَّهْرَ الْحَرَامَ وَلَا الْهَدْيَ وَلَا الْقَلَائِدَ وَلَا ءَامِينَ الْبَيْتِ الْحَرَامَ يَبْتَغُونَ فَضْلًا مِّن رَّبِّهِمْ وَرِضْوَانًا وَإِذَا حَلَلْتُمْ فَاصْطَادُوا وَلَا يَجْرِمَنَّكُمْ شَنَاٰنُ أَنْ قَوْمٍ أَن صَدُّوكُمْ عَنِ الْمَسْجِدِ الْحَرَامِ أَنْ تَعْتَدُوا وَتَعَاوَنُوا عَلَى الْبِرِّ وَالتَّقْوَىٰ وَلَا تَعَاوَنُوا عَلَى الْإِثْمِ وَالْعُدْوَانِ وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ

Translate: O you who have believed, do not violate the rites of Allah or [the sanctity of] the sacred month or [neglect the marking of] the sacrificial animals and garlanding [them] or [violate the safety of] those coming to the Sacred House seeking bounty from their Lord and [His] approval. However, when you come out of ihram, then [you may] hunt. Moreover, do not let the hatred of a people for having obstructed you from al-Masjid al-Haram lead you to transgress. And cooperate in righteousness and piety, but do not cooperate in sin and aggression. And fear Allah; indeed, Allah is severe in penalty.

¹ Rina Juwita, "PRAKTIK PUBLIC RELATIONS DAN CORPORATE SOCIAL RESPONSIBILITY DALAM PERUBAHAN SOSIAL GLOBAL," *Interaksi: Jurnal Ilmu Komunikasi* 5, no. 2 (March 2017): 187, <https://doi.org/10.14710/interaksi.5.2.187-200>.

² Dina Anggresa Oktina et al., "PENGARUH PENERAPAN STRATEGI CSR (CORPORATE SOCIAL RESPONSIBILITY) DALAM MENINGKATKAN CITRA PERUSAHAAN PADA PT. PERTAMINA (PERSERO) TAHUN 2018," *Competence: Journal of Management Studies* 14, no. 2 (November 2020): 184–202, <https://doi.org/10.21107/kompetensi.v14i2.8962>.

"And cooperate in righteousness and piety, but do not cooperate in sin and aggression" (Surah Al-Maidah [5]:2), underlines the collaborative and socially beneficial nature of ethical practices. This principle finds practical application in the CSR model through actions like environmental conservation, community empowerment, and fair treatment of employees and stakeholders.

Islamic legal philosophy, a branch of legal science based on Islamic values and teachings, offers a unique perspective in assessing and underlying CSR implementation. This philosophy is rooted in universal ethical principles, such as justice ('adl), balance (mizan), and responsibility (mas'uliyah), all of which are core aspects of Islamic teachings.³ In this context, Islamic law functions as a set of rules that regulate human relations and as a moral and ethical foundation that guides human actions, including business practices.⁴ Therefore, Islamic legal philosophy can provide comprehensive guidance for implementing CSR by ensuring that the practice is not only oriented towards material benefits but also benefits the wider community.

As global attention to sustainability issues, such as climate change, social inequality, and human rights violations, increases, many companies are starting to integrate ethical values into their operations. In Indonesia, a country with a majority Muslim population, integrating Islamic principles in the business world is becoming increasingly relevant.⁵ For example, the concept of maqasid al-shariah, the main objective of Islamic law, which includes the protection of religion, soul, mind, lineage, and property, can be an ethical framework to guide companies in carrying out CSR. This concept emphasises the importance of balancing individual and collective interests, which is relevant in facing ethical challenges in the modern business world.

However, applying Islamic values in CSR is not without challenges. One of the main challenges is translating these values into concrete business practices without losing their essence. Islamic legal philosophy provides a foundation for the development of business models that prioritise not only short-term profits but also long-term sustainability.⁶ Concepts such as hisbah (public supervision), zakat (social obligation), and waqf (endowments) show how Islamic values encourage companies to contribute actively to society's welfare. In the context of CSR, these values can be applied to create programs that are charitable and empower society economically and socially.⁷

Experts like Abdul Rahman I. Doi and contemporary Islamic legal theorists argue that integrating Islamic values in CSR enhances corporate accountability and fosters sustainable development. They suggest that principles such as hisbah (public accountability) and zakat (almsgiving) exemplify how Islamic ethics mandate active contributions to social welfare. These principles also resonate with global sustainability goals, positioning Islamic-based CSR as a viable model for addressing modern challenges such as inequality and environmental degradation. By grounding CSR in Islamic legal philosophy, companies operating in Muslim-majority regions like Indonesia can harmonise their ethical and legal responsibilities. This integration not only complies with national laws such as Article 74 of Law No. 40 of 2007 on Limited Liability Companies but also fulfils spiritual obligations, creating a dual impact on worldly and spiritual dimensions.

³ Kabul Wahyu Utomo, Rizqon Halal Syah Aji, and Havis Aravik, *ISLAMIC ENTREPRENEURSHIP Konsep Berwirausaha Ilahiyah* (Jakarta Timur: Edu Pustaka, 2021).

⁴ Rohidin, *Pengantar Hukum Islam* (Yogyakarta: Lintang Rasi Aksara Books, 2016).

⁵ Dwi Rahayu Ningrum et al., *Rekomendasi Kebijakan: Pengungkapan Dan Pelaporan Aspek Lingkungan, Sosial, Dan Tata Kelola Bagi Perbankan* (Jakarta Selatan: Prakarsa, 2022).

⁶ Dadek Nandemar and Amiruddin Amiruddin, "CORPORATE SOCIAL RESPONSIBILITY (CSR) BERKEADILAN SOSIAL," *Accounting Profession Journal* 2, no. 2 (July 2020): 56–71, <https://doi.org/10.35593/apaji.v2i2.11>.

⁷ A. Chairul Hadi, "Corporate Social Responsibility Dan Zakat Perusahaan Dalam Perspektif Hukum Ekonomi Islam," *AHKAM : Jurnal Ilmu Syariah* 16, no. 2 (December 2016): 229–40, <https://doi.org/10.15408/ajis.v16i2.4453>.

In many cases, CSR becomes a marketing or branding tool without significantly impacting society. On the other hand, a lack of understanding of Islamic legal philosophy and its ethical principles also becomes an obstacle to integrating Islamic teachings into business practices. Therefore, in-depth research is needed to explore how Islamic legal philosophy can be a strong ethical foundation for implementing CSR in the business world. Based on the background explanation above, the author is interested in conducting research entitled "Islamic Legal Philosophy: Ethical Foundations in Corporate Social Responsibility Practices in the Business World". The problem formulation in this research is as follows:

1. How the principles of Islamic legal philosophy can be used as an ethical basis for implementing Corporate Social Responsibility (CSR) in the business world?
2. What are the implications of applying Islamic legal values to the sustainability of Corporate Social Responsibility (CSR) practices?

The research results from DCI above are a "hard blow" for the Indonesian people because as a country with the Pancasila ideology and also upholds noble values and Eastern manners, it is only right that politeness and friendliness become the cultural identity of the Indonesian people. The problem is that the values in the Pancasila ideology are only understood and implemented in the factual realm or daily social life, while in the virtual world, especially in activities on social media, the values in the Pancasila ideology are forgotten and not used as a basis for acting and behaving on social media. Based on the description of the problems above, this study aims to analyse two important aspects, namely: (i) efforts to reconstruct the Pancasila ideology in the virtual space from citizen ideology to netizen ideology, and (ii) efforts and orientation of Pancasila digitalisation education in realising politeness in social media for the Indonesian people

B. RESEARCH METHODS

This research uses normative legal research methods, namely research that focuses on the study of legal norms, both written and unwritten, as a basis for understanding the legal issues raised. This method is relevant because this research aims to explore the principles of Islamic legal philosophy which can be used as an ethical basis in the practice of Corporate Social Responsibility (CSR). Through a normative approach, this research will explore and analyse relevant Islamic legal concepts, such as maqasid al-shariah and the principles of justice, and how these concepts can be applied in the context of the modern business world.

A conceptual approach is used in this research to examine the basic concepts that form the foundation of Islamic legal philosophy and their relationship to CSR. This approach aims to identify and understand Islamic law's core ideas, such as social responsibility, balance and justice, and how these ideas are applied in practice. In addition, the conceptual approach also helps explain the relationship between Islamic values and business practices, thereby providing a deeper understanding of the importance of ethical foundations in CSR. The sources of legal material in this research consist of :

1. Primary legal materials, including the Al-Qur'an, Hadith, and classical books (turats) relevant to the research theme, such as the works of scholars related to maqasid al-shariah, hisbah, and zakat.
2. Secondary legal materials, including books, journals and scientific articles discussing Islamic legal philosophy, business ethics and CSR.
3. Tertiary legal materials, such as legal dictionaries, encyclopedias, and other reference sources, help explain the basic concepts used in research.

This research's data collection technique was library research. Library research involves collecting and reviewing relevant primary, secondary, and tertiary legal sources. This process involves analysing legal documents, religious texts, and scientific literature related to Islamic legal philosophy and CSR. The data collected will be arranged systematically to make analysis easier.

The data analysis technique used in this research is qualitative analysis. The data that has been collected will be analysed by examining the relationship between Islamic legal concepts and their application in CSR. This analysis includes outlining the principles of Islamic legal philosophy, mapping their relevance to CSR practices, and identifying challenges and opportunities in integrating Islamic values into the business world. This research uses a deductive approach, where general concepts from Islamic legal philosophy are applied to explain a specific phenomenon, namely the implementation of CSR in the business world. It is hoped that the results of this analysis can provide a comprehensive picture of how Islamic legal philosophy can become a strong ethical foundation in CSR practices and provide recommendations for companies and related stakeholders.

C. RESULTS AND DISCUSSION

1. The Principles of Islamic Legal Philosophy as an Ethical Basic: Implementation of Corporate Social Responsibility

The principles of Islamic legal philosophy have great potential to serve as an ethical basis for implementing Corporate Social Responsibility (CSR) in the business world. In the Islamic view, economic activities are profit-oriented and have moral and social responsibility. These principles are rooted in Islamic teachings that encourage balance, justice and collective benefit.⁸ In this context, Islamic legal philosophy can provide companies with comprehensive ethical guidance in CSR. Islamic legal philosophy aims to achieve *maslahah* (benefit) and prevent *mafsadah* (damage). In a business context, this goal includes protecting individuals, society, and the environment, which is in line with modern CSR principles.⁹ The main principles in Islamic legal philosophy that form the basis of CSR include the five objectives of *sharia* or what are known as *maqashid al-shari'ah*:¹⁰

1. *Hifz al-din* (protection of religion): Business activities must be carried out without violating religious values and supporting spiritual harmony. Companies must maintain ethics in every business process, such as avoiding usury and unfair practices.
2. *Hifz al-nafs* (life protection): Companies must maintain the safety and welfare of employees and consumers, including ensuring that the products produced are safe to use and that the work environment is healthy.
3. *Hifz al-'aql* (protection of reason): Business activities are expected to encourage innovation and intellectual development of society. This can be done through ongoing education and training.

⁸ Mufti Eky Juliansyah Sumarto, Abdul Rokhim, and Moh. Muhibbin, "Analisis Konsep CSR Dan Sistem Tanggung Jawab Sosial Dan Lingkungan Pada Perseroan Terbatas Yang Berasaskan Keadilan Dan Kepastian Hukum," *PERSPEKTIF* 13, no. 2 (April 2024): 498–506, <https://doi.org/10.31289/perspektif.v13i2.11226>.

⁹ Nikmatul Masruroh et al., *EKONOMI SIRKULAR DAN PEMBANGUNAN BERKELANJUTAN* (Yogyakarta: Jejak Pustaka, 2022).

¹⁰ Shafira Indriani, Suryani, and Siwi Nugraheni, "IMPLEMENTASI MAQASHID SYARIAH PADA PELAKSANAAN CSR PT BANK SYARIAH MANDIRI TBK," *Wahana Islamika: Jurnal Studi Keislaman* 7, no. 2 (2021), <https://doi.org/https://doi.org/10.61136/wdta4402>.

4. Hifz al-nasl (protection of offspring): Businesses must ensure the sustainability of the ecosystem for future generations, which includes responsible environmental management.
5. Hifz al-mal (protection of assets): Companies must manage resources fairly and transparently and avoid corrupt or exploitative practices.

These principles provide moral direction and are relevant in responding to current challenges in the business world, such as social injustice, environmental damage and economic inequality. In Islamic teachings, social responsibility is not a new concept. On the other hand, Islam has long taught the importance of takaful (solidarity) and ukhuwwah (brotherhood) as the foundation of social life. From an Islamic perspective, CSR is not just a philanthropic effort or social action but a moral obligation that must be carried out as part of the responsibility to Allah and fellow humans.¹¹

One of the main concepts in Islam that supports CSR is Amanah (trust). In Islam, all property and resources owned by humans actually belong to Allah. Humans are only given the mandate to manage them well and wisely.¹² Therefore, as economic entities, companies must also view their business activities as trusts that must be carried out for the common good. This principle encourages companies to act with integrity and responsibility in managing resources and the impact of their activities.¹³ The principle of justice (adl wa Ihsan) is also an important pillar in Islamic-based CSR. Islam teaches that justice must be upheld in every aspect of life, including business. Companies are expected to pursue profits and pay attention to the welfare of employees, consumers and the wider community.¹⁴ Companies must act pretty toward all stakeholders, including employees, consumers, and the community. Fairness in business means seeking profit and paying attention to the social impact of business activities. Companies must ensure their business practices do not harm others and contribute to society's welfare. For example, companies can demonstrate fairness through providing fair wages, empowering local communities, and ensuring fair distribution of benefits.

In Islam, every individual and entity has a responsibility for their actions. The implementation of CSR reflects the company's responsibility (Al-Mas'uliyah) to provide a positive impact on society and the environment. This aligns with Islamic teachings, emphasising that every action must be considered before Allah and society. Companies implementing CSR demonstrate their commitment to responsibility for their operations' social and environmental impacts. Then, a maslahah principle in Islamic law refers to efforts to achieve good and prevent harm. In the context of CSR, companies are expected to contribute to social welfare in ways that benefit society. This can be in the form of social, educational, health, and environmental programs that support sustainable development. Thus, CSR can be seen as an effort to achieve maslahah for the wider community.

In its implementation, Islamic-based CSR can be realised in various forms that align with Sharia principles. Some of the key relevant areas include:

1. Environmental Protection

¹¹ Ahmad Badruddin, "CSR Dalam Perspektif Al-Quran," *Innovative: Journal Of Social Science Research* 3, no. 4 (2023).

¹² Nurjannah, Maulana Yusuf, and Muhammad Ismail, "PENGARUH CORPORATE SOCIAL RESPONSIBILITY PT WANA PERINTIS TERHADAP KESEJAHTERAAN MASYARAKAT DI DESA BARU KECAMATAN AIR HITAM (STUDI KASUS PT WANA PERINTIS)," *Jurnal Ilmiah Ekonomi Dan Manajemen* 2, no. 10 (2024), <https://doi.org/https://doi.org/10.61722/jiem.v2i10.2687>.

¹³ Naning Fatmawatie, "Tanggungjawab Sosial Perusahaan," *Stain Kediri Press*, 2017, 125–62.

¹⁴ Fauzan and Moch. Chotib, *SISTEM INFORMASI MANAJEMEN PERSPEKTIF ISLAM* (Yogyakarta: Diva Press, 2024).

Islam teaches the importance of protecting the environment as part of human responsibility as caliphs on earth. The *hifz al-nasl* principle requires companies to ensure that their business activities do not damage the environment or compromise the interests of future generations. In the context of CSR, this can be realised through greening programs, waste management, and initiatives to reduce carbon emissions.¹⁵ In Indonesia, the obligation to protect the environment is in line with Law No. 32 of 2009 concerning Environmental Protection and Management. Companies integrating Islamic values in CSR can utilise this legal framework to support sustainable environmental programs.¹⁶

2. Community Economic Empowerment

The *hifz al-mal* principle emphasises the importance of responsible and inclusive wealth management. Islamic-based CSR encourages companies to empower communities through job creation, skills training, and support for small and medium enterprises (MSMEs). These programs not only improve community welfare but also strengthen the local economy.¹⁷ Economic empowerment can also be achieved through *zakat*, *infaq*, and *alms*. Under Law No. 23 of 2011 concerning Zakat Management, companies can collaborate with Zakat institutions to ensure that CSR funds are distributed to parties who need them, such as the poor, orphans, and disaster victims.¹⁸

3. Invest in Education and Health

The principles of *hifz al-'aql* and *hifz al-nafs* require companies to contribute to intellectual development and the protection of human life. In CSR, this can be realised through investment in the education and health sectors, such as scholarship programs, job training, construction of health facilities, and healthy living campaigns.¹⁹ For example, companies can partner with governments or educational institutions to increase access to education in remote areas. In addition, companies can run health campaigns to increase public awareness about the importance of disease prevention and healthy lifestyles.

4. Transparency and Accountability

Islam teaches that every human action will be held accountable before Allah. This principle can be applied in the business world through transparent and accountable CSR reporting. Companies must openly report their business activities' social and environmental impacts and involve the community in planning and evaluating CSR programs.²⁰ The obligation to implement CSR is also regulated in Article 74 of Law No. 40 of 2007 concerning Limited Liability Companies, especially companies operating in

¹⁵ Moh. Kholil, "KHALIFAH DALAM MELESTARIKAN LINGKUNGAN HIDUP (KAJIAN AYAT EKOLOGIS PERSPEKTIF MUFASIR INDONESIA)," *Graduasi: Jurnal Mahasiswa* 1, no. 1 (2024).

¹⁶ Eko Nuriyatman et al., "STRATEGI IMPLEMENTASI TANGGUNG JAWAB SOSIAL LINGKUNGAN DALAM PERUSAHAAN: DAMPAK DAN TANTANGAN," *Jurnal Litigasi* 25, no. 2 (2024), <https://doi.org/https://doi.org/10.23969/litigasi.v25i2.18877>.

¹⁷ Siti Nuzul Laila Nalini, *PENERAPAN CSR (CORPORATE SOCIAL RESPONSIBILITY) BERBASIS EKONOMI ISLAM STUDI KASUS PADA UMKM PASAR BESAR NGAWI* (Ponorogo: IAIN Ponorogo, 2023).

¹⁸ Arman Budiman, Muhamad Faisal Nasier, and Nur Annisa Fitri, "Peran Lembaga Amil Zakat, Infaq Dan Shadaqah Muhammadiyah (Lazismu) Dalam Membantu Perekonomian Masyarakat Provinsi Sulawesi Tenggara," *Jurnal AlifLam: Journal of Islamic Studies and Humanities* 5, no. 01 (August 2024): 29–40, <https://doi.org/10.51700/aliflam.v5i01.647>.

¹⁹ Moh Suardi, *Pengantar Ekonomi Dan Keuangan Islam* (Pasaman Barat: CV. Azka Pustaka, 2023).

²⁰ Muhammad Bashori and Ely Masnawati, "Tanggung Jawab Sosial Dalam Membangun Kepercayaan Dan Kredibilitas Dimata Publik Menurut Perspektif Islam," *Madani: Jurnal Ilmiah Multidisiplin* 2, no. 10 (2024), <https://doi.org/https://doi.org/10.5281/zenodo.14059176>.

the natural resources sector. This regulation provides a strong legal basis for companies to carry out their social responsibilities by sharia principles.²¹

Even though it has excellent potential, implementing Islamic-based CSR faces various challenges. One of them is a lack of understanding of the relevance of Islamic legal philosophy to CSR. Many companies do not yet understand how Islamic values can be applied to modern business activities. In addition, differences in the interpretation of Islamic principles often become an obstacle to consistent CSR implementation.²² To overcome this challenge, strategic steps are needed, such as:

1. Increased Education: Governments, academics, and religious organisations need to socialise the importance of Islamic values in CSR. This can be done through seminars, training, and publishing practical guides.
2. Strengthening Regulations: CSR regulations in Indonesia need to be equipped with more specific guidelines for implementation based on Islamic values. For example, integrating the concepts of zakat and waqf in implementing CSR can be an effective solution.
3. Multistakeholder Collaboration: Companies can collaborate with zakat institutions, community organizations, and the government to ensure that CSR programs run effectively and on target.

The principles of Islamic legal philosophy provide a solid ethical foundation for implementing CSR in the business world. By integrating values such as justice, trust, sustainability and empowerment, companies can fulfil their responsibilities to stakeholders, God, and the wider community. National legal frameworks, such as Law No. 40 of 2007 and Law No. 32 of 2009, provide a basis supporting CSR implementation based on Islamic values. Through a holistic and collaborative approach, CSR can be an effective instrument for creating sustainable social and environmental benefits by Islamic teachings and the needs of modern society.

2. The Implications of the Islamic Legal Values Application on Corporate Social Responsibility (CSR) Practices

Corporate Social Responsibility (CSR) is a strategic approach companies use to contribute to sustainable social, economic and environmental development. CSR is not just a legal obligation but also reflects the moral values inherent in business activities.²³ From an Islamic perspective, corporate social responsibility is inseparable from justice, benefit and responsibility as a caliph. Islam views business as a means of worship which aims to create maximum benefits for society and the surrounding environment.²⁴ Therefore, applying Islamic legal values in CSR practices can be the basis for more holistic sustainability, where economic, social and environmental aspects go hand in hand. In Islam, social responsibility has become an integral part of religious teachings. CSR embodies the values of Ihsan (virtue) and tazkiyah (self-purification), emphasising the importance of doing good to others and maintaining

²¹ Nufaris Elisa and Rahmadany Rahmadany, "TINJAUAN HUKUM CORPORATE SOCIAL RESPONSIBILITY (CSR) MENURUT UNDANG-UNDANG NO. 40 TAHUN 2007 TENTANG PERSEROAN TERBATAS," *Juripol (Jurnal Institusi Politeknik Ganesha Medan)* 5, no. 1 (February 2022): 89–99, <https://doi.org/10.33395/juripol.v5i1.11313>.

²² Artha Uly, "PENERAPAN PRINSIP-PRINSIP ISLAM DALAM PENGATURAN CORPORATE SOCIAL RESPONSIBILITY DI INDONESIA," *LAW REFORM* 7, no. 2 (October 2012): 121, <https://doi.org/10.14710/lr.v7i2.12413>.

²³ Anjar Nopriyanto, "ANALISIS PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP NILAI PERUSAHAAN," *Komitmen: Jurnal Ilmiah Manajemen* 5, no. 2 (July 2024): 1–12, <https://doi.org/10.15575/jim.v5i2.37655>.

²⁴ Reza Widhar Pahlevi, *TATA KELOLA PERUSAHAAN PERSPEKTIF ISLAM Implementasi Tata Kelola Perusahaan Yang Sesuai Syariah Islam* (Yogyakarta: Stelkendo Kreatif, 2020).

environmental balance.²⁵ Allah SWT says in QS. Al-Maidah [5]: 2, "And help you in (doing) virtue and piety, and do not help in committing sins and transgressions." This verse shows that social responsibility is part of the moral obligations of every individual and organisation, including companies.

Companies that implement CSR well will gain a positive reputation in the eyes of the public. In Islam, a good reputation is critical because it reflects the integrity and commitment of the company to ethical values. Public trust in the company will increase, which in turn can have a positive impact on business performance and customer loyalty. The implementation of CSR based on the principles of Islamic law encourages companies to adopt sustainable business practices. This includes wise management of natural resources, waste reduction, and environmental protection. Thus, companies do not only focus on short-term profits but also long-term sustainability in line with Islamic teachings. CSR that is implemented well can empower communities, especially in areas where the company operates. CSR programs focusing on education, training, and local economic development can help improve the community's quality of life. From an Islamic perspective, empowering communities is part of the social responsibility that companies must fulfil. In Islamic legal philosophy, there is a balance between profit-seeking and social responsibility. The implementation of CSR helps companies achieve this balance by ensuring that their business activities are not only financially profitable but also benefit society. This aligns with the principle that wealth should be used for good and not accumulated only for personal gain.

CSR in Islam is also inspired by the concept of maqasid al-shariah (the goals of sharia), which includes the protection of religion, soul, mind, lineage and property. These five aspects are the main foundation for building a responsible business.²⁶ For example, companies that carry out CSR by supporting local community education or environmental conservation indirectly protect future generations from ecosystem damage and poverty. These values differentiate Islamic-based CSR from conventional CSR approaches, often oriented only towards image or short-term economic interests.²⁷ Justice ('adl) is one of the main principles in Islam that is relevant to the implementation of CSR. In business, fairness includes fair treatment of all stakeholders, including employees, consumers, local communities, and shareholders.²⁸ In the Qur'an, Allah SWT says, "Indeed, Allah commands you to act justly and do good deeds and give to your relatives..." (QS. An-Nahl [16]: 90). This verse teaches that justice must be the primary basis in every activity, including corporate social responsibility.

Implementing justice in CSR can be realised through company policies that support employee welfare, such as providing decent wages, ensuring safe working conditions, and creating career development opportunities.²⁹ In addition, companies must be fair to the communities around their operational areas, especially in managing the environmental and

²⁵ Badruddin, "CSR Dalam Perspektif Al-Quran."

²⁶ Indriani, Suryani, and Nugraheni, "IMPLEMENTASI MAQASHID SYARIAH PADA PELAKSANAAN CSR PT BANK SYARIAH MANDIRI TBK."

²⁷ Rahmat Suryanto, *REKONSTRUKSI REGULASI CORPORATE SOCIAL RESPONSIBILITY PADA WILAYAH SEKITAR PERUSAHAAN BERBASIS NILAI KEADILAN* (Semarang: Universitas Islam Sultan Agung, 2022).

²⁸ Mumud Salimudin and Dedah Jubaedah, "Islamic Corporate Social Responsibility (ICSR): Kerangka Konseptual Dan Pelaporan Berdasarkan Maqashid Syariah," *Jurnal Ilmiah Ekonomi Islam* 10, no. 3 (2024), <https://doi.org/http://dx.doi.org/10.29040/jiei.v10i3.14087>.

²⁹ Rindang Adrai and Didin Hikmah Perkasa, "Penerapan Etika Bisnis Dan Tanggung Jawab Sosial Perusahaan Dalam International Human Resources Management," *Jurnal Manajemen Dan Bisnis Madani* 6, no. 2 (August 2024): 68–85, <https://doi.org/10.51353/jmbm.v6i2.950>.

social impacts of business activities.³⁰ For example, mining companies operating in remote areas must allocate CSR funds to build infrastructure such as roads, schools or health facilities that local communities can use. Justice in CSR also includes the responsibility to avoid environmental damage. Islam views nature as a trust that humans must safeguard.³¹ In QS. Al-A'raf [7]: 31, Allah says, "And do not cause damage to the earth after (Allah) has repaired it..." A socially responsible company will ensure that its business activities do not damage the ecosystem or disturb the environmental balance.

The principle of *maslahah* (public benefit) is the main objective of implementing CSR in Islam. *Maslahah* emphasised the importance of creating broad societal benefits and avoiding damage (*mafsadah*).³² In this context, Islamic-based CSR is oriented towards improving the company's reputation and social, economic, and environmental benefits. For example, companies can use CSR funds to support education, health, or environmental preservation. These programs help society and create a harmonious relationship between the company and its social environment. In Islam, actions that greatly benefit others are considered a form of worship of high value. Rasulullah SAW said, "The best people are those most beneficial to others."³³ Thus, CSR based on the *maslahah* principle will always be oriented towards creating long-term benefits.

The application of *maslahah* in CSR is also relevant to sustainable development goals (SDGs). For example, CSR programs that support women's education or reduce carbon emissions align with SDG goals that encourage gender equality and environmental protection.³⁴ By integrating Islamic values, companies have a positive impact locally and contribute to the global agenda for sustainability. In Islam, trust is a moral value that must be upheld in every aspect of life, including business. Trust means trust given to humans to carry out their duties honestly and responsibly.³⁵ In the context of CSR, the mandate includes the company's responsibility towards society, the environment and other stakeholders.³⁶ As caliphs on earth, humans are mandated to maintain the balance of nature and provide benefits for future generations. This is confirmed in QS. Al-Baqarah [2]: 30, "Remember when your Lord said to the angels: 'Indeed, I will make a caliph on earth.'"

Accountability is an important part of trust. Companies that carry out CSR based on Islamic principles must be transparent in their reporting so that the public can know how much the company contributes to social and environmental welfare.³⁷ In Islam, this accountability is

³⁰ Muhammad Afif Alfianda, Busyra Azheri, and Hengki Andora, "Pelaksanaan Tanggung Jawab Sosial Dan Lingkungan Perusahaan (Corporate Social Responsibility) Oleh PT. Transco Energi Utama Di Kabupaten Pesisir Selatan," *Unes Law Review* 6, no. 1 (2023), <https://doi.org/https://doi.org/10.31933/unesrev.v6i1>.

³¹ Ahmad Very Fadli and Yuliani Yuliani, "IMPLEMENTASI CORPORATE SOCIAL RESPONSIBILITY DALAM PERSPEKTIF ISLAM," *Al-Dzahab* 3, no. 1 (March 2022): 50–60, <https://doi.org/10.32939/dhb.v3i1.1064>.

³² Mufti Afif, "Corporate Social Responsibility Dalam Perpektif Islam," *Islamic Economics Journal* 3, no. 2 (December 2017): 145, <https://doi.org/10.21111/iej.v3i2.2716>.

³³ Candra Puspita Ningtyas, Makmur Kambolong, and Munawir Makmur, "IMPLEMENTASI CORPORATE SOCIAL RESPONSIBILITY STUDI PADA PT. ANEKA TAMBANG Tbk. UBPN SULAWESI TENGGARA," *Journal Publicuho* 5, no. 4 (November 2022): 1091–1112, <https://doi.org/10.35817/publicuho.v5i4.50>.

³⁴ Geovani Marstumikhe Glesia, Joseph Ernest Mambu, and Novriest Umbu Walangara Nau, "CORPORATE SOCIAL RESPONSIBILITY PROGRAM FOR SUSTAINABLE DEVELOPMENT GOALS IN GAS AND OIL COMPANY AT EAST KALIMANTAN," *Jurnal Ilmiah Multidisiplin* 2, no. 6 (November 2023): 150–60, <https://doi.org/10.56127/jukim.v2i6.1061>.

³⁵ Irwansyah, M Fahrizal Ramadhan Hsb, and Rido Riyan Dani, "Urgensi Etika Akademik Dalam Konsep Islam," *J-CEKI : Jurnal Cendekia Ilmiah* 3, no. 4 (2024), <https://doi.org/https://doi.org/10.56799/jceki.v3i4.4210>.

³⁶ Anis Ulfiyatin Anis Ulfiyatin, "CSR (Corporatesocialresponsibility) Dalam Perspektif Islam: Alternatif Strategi Untuk Menciptakan GCC (Good Corporate Culture) Di Masyarakat," *Al-I'jaz : Jurnal Studi Al-Qur'an, Falsafah Dan Keislaman* 1, no. 2 (December 2019): 67–89, <https://doi.org/10.53563/ai.v1i2.18>.

³⁷ Citra Dewi, *PENERAPAN SHARIA ENTERPRISE THEORY DALAM CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA PERUSAHAAN DI BANK MUAMALAT CABANG PAREPARE* (Parepare: IAIN Parepare, 2024).

known as hisbah, a monitoring mechanism to ensure that a person or organisation's activities are by the values of truth. A socially responsible company will involve the community in the decision-making process, especially in projects that directly impact their lives.³⁸ The application of Islamic values in CSR is supported not only by religious teachings but also by favourable legal regulations in Indonesia. Law Number 40 of 2007 concerning Limited Liability Companies, especially Article 74, regulates that companies operating in or related to natural resources must carry social and environmental responsibilities. This provision aligns with Islamic principles, which emphasise the importance of protecting the environment and providing benefits to society.³⁹ In addition, Law no. 32 of 2009 concerning Environmental Protection and Management also regulates companies' responsibilities in preserving the environment. In Islam, this responsibility is part of the mandate given by Allah to humans. Companies that comply with these regulations fulfil legal obligations and implement Sharia principles in business.⁴⁰

One of the unique aspects of Islamic-based CSR is the integration with Islamic financial instruments such as zakat, infaq and alms. Companies can allocate part of their profits to pay company zakat or support infaq and alms programs that benefit society.⁴¹ For example, zakat can be used for poverty alleviation programs, building public facilities, or economic empowerment. In QS. At-Taubah [9]: 60, Allah explains that zakat is intended for eight groups, including the poor, those receiving zakat, and converts. Therefore, CSR programs that integrate zakat provide social benefits and increase blessings in business. Applying Islamic legal values provides a strong ethical foundation for CSR sustainability. The principles of justice, masalah, trust, and ukhuwah ensure that CSR does not only provide short-term benefits but also has a positive impact on a sustainable basis. By combining Islamic values and positive law, companies can carry out CSR as a form of moral responsibility and worship that brings blessings to this world and the hereafter.

D. CONCLUSION

The principles of Islamic legal philosophy can be used as an ethical basis for implementing Corporate Social Responsibility (CSR) in the business world because it teaches a balance between economic, social and environmental interests rooted in the values of justice, responsibility and benefit. Islamic legal philosophy, through maqashid al-shari'ah, emphasises the protection of religion (hifz al-din), soul (hifz al-nafs), reason (hifz al-'aql), descendants (hifz al-nasl), and property (hifz al-mal), which is directly relevant to modern CSR principles. In practice, values such as Amanah (trust) teach companies to be responsible for the impacts of their operations. At the same time, the principles of adl wa ihsan (justice and benevolence) encourage companies to act reasonably towards employees, consumers and society. Apart from that, Islam also promotes sustainability through the concept of Khalifah (guardian of the earth), so CSR is seen as a business strategy and a moral obligation to preserve the environment and

³⁸ Umi Arifah, Nihayatul Baroroh, and Siti Muttaharoh, "Lembaga Hisbah Dalam Ekonomi Bisnis Islam," *Lab 7*, no. 01 (June 2023): 55–64, <https://doi.org/10.33507/lab.v7i01.1231>.

³⁹ Nuryanti Mustari et al., "CORPORATE SOCIAL RESPONSIBILITY (CSR) TAMBANG BATU BARA DAN PENGARUHNYA TERHADAP KESEJAHTERAAN MASYARAKAT DI KABUPATEN BERAU KALIMANTAN TIMUR," *Jurnal Ilmu Pemerintahan Suara Khatulistiwa* 8, no. 2 (December 2023): 107–21, <https://doi.org/10.33701/jipsk.v8i2.3143>.

⁴⁰ Ruqoyyah Habibaturrahim and Wahyudi Bakrie, "PENCEMARAN LINGKUNGAN DALAM FIQIH ISLAM DAN UNDANG-UNDANG NO. 32 TAHUN 2009 TENTANG PERLINDUNGAN DAN PENGELOLAAN LINGKUNGAN HIDUP," *Journal of Indonesian Comparative of Law* 3, no. 1 (June 2020): 59, <https://doi.org/10.21111/jicl.v3i1.4513>.

⁴¹ Imamat Listya, "Implementation Of CSR As Actualisation Of Zis In The Badan Amil Zakat (Baznas)," *Maro: Jurnal Ekonomi Syariah Dan Bisnis* 4, no. 2 (December 2021): 143–55, <https://doi.org/10.31949/maro.v4i2.1656>.

empower society. With a national legal framework such as Article 74 of Law no. 40 of 2007 which requires CSR, implementing Islamic principles becomes more structured and provides clear direction for companies in fulfilling their social responsibilities, while creating harmony between worldly and ukhrawi interests.

Applying Islamic legal values in Corporate Social Responsibility (CSR) practices has significant implications for the sustainability of the company's business and social activities. Islamic values such as justice, *maslahah* (public benefit), *Amanah* (trust), and responsibility as caliphs on earth encourage companies to be oriented towards economic profits and maintain social and environmental balance. The principle of *maqashid al-shari'ah* (goals of sharia), which includes the protection of religion, soul, mind, lineage and property, provides holistic guidance to ensure that CSR is not only a philanthropic effort but also reflects moral responsibility and long-term sustainability. For example, companies that prioritise environmental conservation as part of their responsibilities contribute to the sustainability of the ecosystem for future generations, in line with the principle of *hifz al-nasl* (protection of descendants). In addition, implementing CSR based on Islamic values creates trust and harmonious relations between companies and society through fair and transparent practices, such as economic empowerment, investment in education, and access to health. By integrating Islamic financial instruments such as *zakat*, *infaq* and *alms*, CSR becomes more relevant and brings blessings, fulfilling legal obligations and supporting the global sustainable development agenda. This approach ensures that business practices create positive social and environmental impacts and become part of worship and spiritual responsibility, making CSR an important pillar in building multidimensional sustainability in the business world.

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