



Corporate Social Responsibility Islamic Perspective on Furniture Business Players at UD. Winir Putra

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Abstract: *All forms of business are no longer faced with responsibilities that are based not only on the value of the business but also on social and environmental issues. This study aims to explain the implementation of Corporate Social Responsibility at UD Winir Putra from an Islamic Perspective. The research method used is descriptive qualitative through a case study approach by conducting interviews with UD business owners, Winir Putra, employees, and the community around the business in Rembes Hamlet, Gesikharjo Village, Palang District, Tuban Regency. The results of the study show that UD. Winir Putra has implemented forms of social responsibility, including social responsibility towards corporate actors and stakeholders, social responsibility towards the natural environment, and social responsibility towards social welfare in general. As well as from an Islamic perspective, the forms of implementing social responsibility carried out by UD. Winir Putra have fulfilled the elements of CSR in Islam, namely, the elements of justice, the elements of kindness, the elements of benefits, and the elements of trust. The focus of this research is the implementation of CSR from an Islamic perspective in microenterprises and as a reference for other to develop forms of social responsibility.*

Keywords: *Corporate Social Responsibility, Islamic Perspective, UD. Winir Putra*

Abstrak: *Semua bentuk usaha tidak lagi dihadapkan pada tanggung jawab yang berpijak dalam bentuk nilai usaha saja, tetapi juga tanggung jawab kepada masalah sosial dan lingkungan sekitar. Penelitian ini bertujuan untuk mengetahui penerapan Corporate Social Responsibility di UD. Winir Putra dalam Perspektif Islam. Metode penelitian yang digunakan adalah kualitatif deskriptif melalui pendekatan studi kasus dengan melakukan wawancara kepada pemilik usaha UD. Winir Putra, para karyawan, dan masyarakat sekitar usaha di Dusun Rembes, Desa Gesikharjo, Kecamatan Palang, Kabupaten Tuban. Hasil penelitian bahwa UD. Winir Putra telah menerapkan bentuk-bentuk tanggung jawab sosial, diantaranya: tanggung jawab sosial terhadap para pelaku dalam perusahaan dan stakeholder, tanggung jawab sosial terhadap lingkungan alam, dan tanggung jawab sosial terhadap kesejahteraan sosial secara umum. Serta dalam perspektif Islam bentuk-bentuk penerapan tanggung jawab sosial yang dilakukan oleh UD. Winir Putra sudah memenuhi unsur CSR dalam Islam yaitu, unsur keadilan, unsur ihsan, unsur manfaat, dan*

unsur amanah. Fokus penelitian ini adalah penerapan CSR perspektif Islam pada usaha mikro dan sebagai acuan bagi para pelaku usaha mikro lainnya untuk mengembangkan bentuk tanggung jawab sosial.

Kata Kunci: *Corporate Social Responsibility, Perspektif Islam, UD. Winir Putra*

A. Pendahuluan

The existence of public suspicion of the firm marks the beginning of the formation of the notion of Corporate Social Responsibility (CSR). Companies include not only limited liability companies, but also existing business activity, whether incorporated or not. The term Corporate Social Responsibility (CSR) refers to the idea that companies are now faced with responsibilities that are based on a triple bottom line, namely responsibility for social and environmental issues, rather than a single bottom line in the form of economics or corporate value. A triple bottom line report is a report that gives information about an entity's economic, social, and environmental activities. If the triple bottom line approach is correctly implemented, it will demonstrate corporate accountability not only for economic actions but also for social and environmental activities.¹

Corporate Social Responsibility (CSR) has become a hot topic in the community, business, and government. CSR refers to an individual or a firm that has a moral obligation to act honestly and is capable of developing good business practices that are economically, socially, and environmentally responsible. As a result, the CSR existing in each firm is frequently unique, with its own set of features. Because of this distinguishing feature, CSR is a type of corporate identity that influences employee commitment to a company. In conjunction with the rising attention of the global community to the development of firms operating in Indonesia, the notion of CSR in Indonesia has begun to evolve in a positive direction.² Several firms have begun to demonstrate their commitment to implementing social responsibility for their stakeholders. As a result, the average number

¹ Lela Nurlaela Wati, *Model Corporate Social Responsibility (CSR)* (Ponorogo: Myria Publisher, 2019), 20.

² Muchtar Labetubun, *CSR Perusahaan "Teori dan Praktis Untuk Manajemen Yang Bertanggung Jawab"* (Bandung: Widina Bhakti Persada, 2022), 10.

of companies donating funds for CSR activities is around Rp. 640,000,000, or about Rp. 413,000,000 per activity.³

Based on this description, it can be stated that the success of the business world or large companies, particularly micro, small, and medium enterprises, can be implemented through the corporate social responsibility program as required by Law Number 40 of 2007 concerning limited liability companies, which states in Article 74 paragraph (1) that companies that carry out their business activities in the field of and/or related to natural resources are required to carry out social responsibility.⁴

The CSR program is included in the concept of *ihsan* teachings in Islamic business ethics as the climax of highly noble ethical teachings. *Ihsan* refers to doing good things for the benefit of others without expecting anything in return. This benefit concept is carried out by UD furniture business players. Winir Putra, although not a big company, UD. Winir Putra, a furniture business engaged in the wood management industry and all its uses, has been operating since 25 years ago with the acquisition of a trade license and environmental permit in 1997 and is renewed every 3 years. It is UD's commitment. Winir Putra in implementing his business social responsibility.

This research has an original focus on CSR and trading business. There are several previous studies that have examined the concept of CSR in Islam but differed in location and research subjects. This is like the research conducted by Fitri Kumalasari regarding Islamic Views of Social Responsibility of Business Actors (Companies) For Social Welfare (Case Study of Sinar Bulan Stores), the research results show that Sinar Bulan Stores has conducted its business ethically and is morally and socially responsible for the company's internal and external environment.⁵ Another research was also conducted by

³ Alif Arfiansyah, "Tinjauan Etika Bisnis Islam dalam Corporate Social Responsibility PT. Garudafood Kabupaten Pati," *Jurnal Ilmiah Ekonomi Islam* 6, no. 3 (November 19, 2020): 654, <https://doi.org/10.29040/jiei.v6i3.1411>.

⁴ Presiden Republik Indonesia, "Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas," Pub. L. No. 40 (2007).

⁵ Fitri Kumala sari, Vivi Afriani, and Nurfadilla, "Pandangan Islam Terhadap Tanggung Jawab Social Pelaku Bisnis (Perusahaan) Bagi Kesejahteraan Social (Studi Kasus Toko Sinar Bulan)," February 18, 2020, 234, <https://doi.org/10.5281/ZENODO.3672147>.

Alif Arfiansyah regarding the Review of Islamic Business Ethics in Corporate Social Responsibility of PT. Garudafood Pati Regency, the results of the study are PT. Garuda Food has carried out various forms of Corporate Social Responsibility (CSR), namely Corporate Social Responsibility (CSR) in the social, economic and environmental fields.⁶ Therefore, this study aims to explain the concept of Corporate Social Responsibility in an Islamic Perspective, the implementation of Corporate Social Responsibility at UD. Winir Putra, and Corporate Social Responsibility at UD. Winir Putra in Islamic Perspective.

B. Kajian Pustaka

Concept of Corporate Social Responsibility

The thinking underlying CSR (corporate social responsibility), which is often regarded as the core of business ethics, is that companies have not only economic and legal obligations (meaning to shareholders), but also obligations to other interested parties (stakeholders), but more than the obligations above because the company cannot stand alone without the assistance of other parties. Corporate Social Responsibility (CSR) is a company's decision-making associated with ethical values, complying with legal norms and decisions and respecting humans, society and the environment. Some of the things included in this CSR include corporate governance, company concern for the environment, workplace conditions and standards for employees, company-community relations, corporate social investment. As a result, corporate social responsibility extends beyond social and economic development to include environmental concerns. Corporate social responsibility is the commitment of businesses or the corporate world to contribute to long-term economic development.⁷

Corporate social responsibility is concerned with striking a balance between economic, social, and environmental concerns. CSR is defined as a management effort

⁶ Arfiansyah, "Tinjauan Etika Bisnis Islam dalam Corporate Social Responsibility PT. Garudafood Kabupaten Pati." *Jurnal Ilmiah Ekonomi Islam* 6, no. 3 (November 19, 2020): 654, <https://doi.org/10.29040/jiei.v6i3.1411>.

⁷ Bing Bedjo Tanudjaja, "PERKEMBANGAN CORPORATE SOCIAL RESPONSIBILITY DI INDONESIA," *Nirmana* 8, No 2 (July 2006): 94–95.

carried out by commercial organizations to accomplish sustainable development goals based on a balance of economic, social, and environmental pillars by reducing negative impacts and maximizing positive benefits on each pillar.

Corporate social responsibility is a shared responsibility shared by the government, community resource institutions, and local communities. This collaboration is a social duty shared by all stakeholders. According to the World Bank, corporate social responsibility is comprised of several major components, including environmental protection, job security, human rights, company interaction and involvement with society, business standards, markets, economic development and business entities, health protection, leadership and education, and disaster relief assistance.⁸

According to Archie B. Carroll regarding the Pyramid concept in CSR regarding four corporate responsibilities, including:

1. Economical responsibility

It asserts that a company's first job is to be a functional economic unit capable of surviving in business. According to Saidi, the company's main goal is to generate a profit. Profit is the company's foundation. Companies must have economic added value as a necessity for survival and development.

2. Ethical responsibility

The company is required to follow good, righteous, and fair business procedures. Community norms must serve as a guideline for corporate organizational behavior.

3. Legal responsibility

Corporate legal responsibility requires that the conduct of business comply with the law of "playing by the rules of the game". Law is understood as the conditioned moral outlook of society, and therefore adhering to these standards is a further prerequisite of social responsibility.

4. Philanthropic responsibility

⁸ Nurlaela Wati, *Model Corporate Social Responsibility (CSR)*.

Has the keyword be a good citizen. In addition to making a profit, complying with the law and behaving ethically, the company is required to be able to make a contribution that can be felt directly by the community. The goal is to improve the quality of life for all. The owners and employees who work in the company have a dual responsibility, namely to the company and to the public which is now known as non-fiduciary responsibility.⁹

The pyramid concept introduced by Archie B. Carroll CSR is also based on three basic principles of social care called the Triple Bottom Line by John Elkington (1998). Following are the parts of the Triple Bottom Line principle according to John Elkington:

1. Profits

Companies must continue to seek economic benefits that allow them to operate and develop. Profit, according to Emmy and Supartha, encompasses the company's financial performance, the flow of CSR in the local wisdom-based economy, capital, and economic participation in society. CSR must ensure that companies are responsible for the direct and indirect impacts of their activities.

2. People

People include the company's impact on employees and societal structures. Companies must be concerned about the well-being of their employees. Several companies have created CSR programs, such as scholarship programs. For students, establishing educational facilities, establishing places of worship, contributing in the health sector to protecting the local community.

3. Planets

The corporation is concerned about the environment and long-term biodiversity. Several CSR activities based on this premise typically take the form of greening the

⁹ Sateesh Gouda, *Corporate Social Responsibility in India Trends, Issues, and Strategies* (Hamburg: Anchor Academic Publishing, 2017), 90.

environment, providing clean water, rehabilitating townships, and creating tourism.¹⁰

Based on the Triple Bottom Line philosophy, CSR plays a crucial role in business and must be incorporated into business commitments so that businesses can function not only as profit generators but also as learning institutions. Businesses must be socially conscious of their surroundings.

Business People Concept

Business actors are any individual or business entity, whether in the form of a legal entity or not, established and domiciled or carrying out activities within the jurisdiction of the Republic of Indonesia, according to Article I of PP Number 58 of 2001 concerning Guidance and Supervision of the Implementation of Consumer Protection. Indonesia conducts business in a variety of economic spheres, either individually or through agreements. Companies, corporations, cooperatives, BUMN, importers, merchants, distributors, and others are referred to in the explanation of Article I Number 3 PP Number 58 of 2001 concerning Guidance and Supervision of the Implementation of Consumer Protection.¹¹

The form of business actors according to Article I point 3 PP No. 58 of 2001: 1) Individuals, namely each individual who carries out his business activities alone. 2) Business entity, namely a group of individuals who jointly carry out business activities. Business entities can be grouped into two categories, including: a) Legal entity, is a business entity that has registered itself at a notary to obtain a deed of establishment that has been ratified by the Minister of Law and Human Rights such as a Limited Liability Company (PT), b) Not a legal entity, is a business entity that registers itself at a notary

¹⁰ Mike, "The Positive Encourager," *Choosing To Do Positive Work* (blog), Agustus 2022, <https://www.thepositiveencourager.global/the-triple-bottom-line-focusing-on-people-planet-and-profit/>.

¹¹ Presiden Republik Indonesia, "Peraturan Pemerintah Republik Indonesia Nomor 58 Tahun 2001 Tentang Pembinaan dan Pengawasan Penyelenggaraan Perlindungan Konsumen," Pub. L. No. 58 (2001).

that only has an authentic deed and does not have an establishment deed ratified by the Minister of Law and Human Rights, such as a firm.

C. Metode Penelitian

This study is a field study with a descriptive method and a qualitative case study format. In a case study, the researcher conducts subjective inquiries by interacting directly with the thing under examination.¹² This research's case study is located at UD. Winir Putra in Rembes Hamlet, Gesikharjo Village, Palang District, Tuban Regency. So that in this study researchers will collect data related to the implementation of CSR in the furniture business. Primary data obtained from interviews and documentation at UD. Winir Putra. Researchers conducted interviews with furniture business owners UD. Winir Putra, 3 employees, and 3 communities around the business. Secondary data, namely data obtained from books and internet sites that contain economics, Corporate Social Responsibility (CSR), Islamic views related to CSR, Business People, society and the environment.

D. Hasil dan Pembahasan

Corporate Social Responsibility in Islamic Perspective

Corporate social responsibility (CSR) is the realization of the concept of ihsan teachings as the completion of very noble ethical teachings from an Islamic standpoint. Ihsan means doing good activities that help others in order to gain Allah SWT's favor. Aside from that, CSR is an extension of Islamic ownership beliefs. Allah SWT owns mutlaq (haqiqiyah), whereas humans are only temporary owners who function as recipients of corporate social responsibility (CSR) mandates that are in accordance with the Islamic view of humans in relation to themselves and the social environment, which can be

¹² J. Lexy Moleong, *Metodologi Penelitian Kualitatif* (Bandung: PT. Remaja Rosdakarya., 2005), 25.

represented by four axioms: unity (tauhid), balance (equilibrium), free will, and responsibility.¹³

The need to practice CSR is not just about meeting legal and moral requirements but also about developing long-term strategies for enterprises and society. If CSR is not adopted, the company will incur additional expenses. On the other hand, if the firm implements CSR properly and actively works to balance the rights of all stakeholders based on fairness, dignity, and justice, as well as ensuring a fair distribution of wealth, it will benefit the company in the long run. Improve customer happiness and loyalty by providing a healthy and active work environment, enhancing morale, productivity, and community empowerment.¹⁴

According to Muhammad Djakfar, the detailed implementation of corporate social responsibility (CSR) in Islam must meet specific components that make it a spirit in order to distinguish CSR from an Islamic perspective from CSR in general, namely:

1. *Al-Adl*

Islam forbids any company or economic partnership that incorporates oppression and mandates the use of justice in business interactions, contracts, and business agreements. In business, balance or fairness occurs when a corporation is able to put everything in its proper place. In the economic sector, Islam requires that people do justice to the rights of others, the rights of the social environment, and the rights of the universe. So, ecological equilibrium and social balance must be maintained alongside business operations, as Allah SWT says in the Qur'an Surat Huud verse 85, which means: People do not commit evil on earth by inflicting damage. Islam also forbids all sorts of deception, including gharar (speculation), najsyi (false advertising), and ihtikar (hoarding of goods) that are harmful to others.

¹³ Oleh Darmawati, "CORPORATE SOCIAL RESPONSIBILITY DALAM PERSPEKTIF ISLAM," *Mazahib XIII*, No 2 (December 2014): 127.

¹⁴ Muhammad Fahrurrozi and Ika Purwanti, "Hakikat Corporate Social Responsibility (CSR) dalam Perspektif Islam," Prosiding, *Seminar Nasional dan Call For Papers Ekonomi Syariah 2016 "Ekonomi Syariah dalam Pemberdayaan Sektor Riil di Indonesia,"* 2016.

2. *Al-Ihsan*

Only positive works for humanity are ordered and recommended by Islam, so that human deeds can contribute value and raise one's standing as a human being both individually and in groups. CSR implementation in the spirit of Ihsan will be owned when individuals or groups contribute in the spirit of worship and act for the pleasure of Allah SWT. Ihsan is doing nice things without feeling obligated to do so. In the social system, Ihsan represents beauty and perfection. Based on ihsan principles, business is designed to be a process of good intents, attitudes and behavior, good transactions, and an attempt to deliver more advantages to stakeholders. According to Ihsan's principles, activities of CSR do not require incentives from the people they assist. Furthermore, people who need assistance are the poor, who are severely limited in all aspects of life.¹⁵

3. *Benefits*

Essentially, the corporation has delivered benefits relating to operations in the manufacturing sector, which are greatly required by society. The benefits of corporate social responsibility (CSR) are more than just economic activity. Companies should provide broader and not static benefits, such as those related to philanthropy, in many social areas such as education, health, empowering the marginalized, and environmental preservation.

4. *Trust*

Companies that practice corporate social responsibility (CSR) must comprehend and uphold the community's mandate, which naturally burdens them. For example, in every economic operation, create superior items and avoid dishonorable behaviors. Trust in the company can be achieved through honest transparency with customers, as well as trust in paying taxes, paying staff, and so on. Trust may be achieved on a large scale through implementing social changes and sustaining environmental balance.

Business actors/companies must have Trust by displaying an attitude of openness, honesty, and optimal service. In the implementation of CSR, Amanah can be seen from how a public company reports CSR activities or activities that have been carried out.

¹⁵ Darmawati, "CORPORATE SOCIAL RESPONSIBILITY DALAM PERSPEKTIF ISLAM." *Mazahib* XIII, No 2 (December 2014): 127.

Implementation Corporate social responsibility (CSR) has three modes of application from an Islamic perspective. Social responsibility (CSR) towards firm actors and stakeholders, social responsibility (CSR) towards the natural environment, and social responsibility (CSR) towards social welfare in general are dominant¹⁶

Implementation of Corporate Social Responsibility at UD. Winir Putra

A business that produces or distributes goods will definitely have a social impact on the surrounding community. This will encourage companies to carry out and implement social responsibility towards society, the surrounding environment, nature, employees, business relations and responsibility to God. These things are carried out in order to avoid protests or conflicts that occur in society resulting from production.

The establishment of a form of Corporate Social Responsibility (CSR) is based on UD's sense of responsibility. Winir Putra to the surrounding community. The awareness of the importance of social responsibility was conveyed by Mr. Jufri as the business owner of UD. Winir Putra, he said that he is obliged to carry out all forms of responsibility if he is able, and is not limited in amount, time and to whom it is given.¹⁷

The researcher concluded that UD. Winir Putra has implemented Corporate Social Responsibility (CSR), in the following form:

1. Social Responsibility (CSR) towards actors in the company and stakeholders

This responsibility includes economic responsibility, the relationship between business actors and employees and the surrounding community. In responsibility with UD stakeholders. Winir Putra creates jobs by recruiting the community around his place of business, in addition to recruiting employees from outside the island. This was said by one UD employee. Winir Putra, Mr. Santoso, said that being able

¹⁶ Dini Alfiani Maisya and Moh. Qudsi Fauzy, "Implementasi Islamic Corporate Social Responsibility PT. Semen Indonesia," *Jurnal Ekonomi Syariah Teori dan Terapan* 3, no. 9 (February 20, 2017): 744, <https://doi.org/10.20473/vol3iss20169pp744-757>.

¹⁷ Jufri, Wawancara Pemilik Usaha, 12 Desember 2022.

to work at UD. Winir Putra. The same thing was said by employees from the community around the business,¹⁸ Mr. Andi, who was greatly assisted by working at UD. Winir Putra without having to pay a lot of money and of course he can have a busy life to work and not become unemployed.¹⁹

2. Social Responsibility (CSR) towards the natural environment

In the field of environment, in fact we know that the environment is everything around humans that helps the development of human survival, so the environment must be maintained and preserved and must not be polluted or damaged.²⁰ Because of the form of accountability carried out by UD. Winir Putra is to process mabeler waste which will then be used and sold as firewood, burning, lime, for coffee factories, and making limestone. Of course this is done so that the waste does not pollute the surrounding environment so that it is neat and comfortable to live in for survival, and unconsciously the use and sale of waste can help other micro businesses.

3. Social Responsibility (CSR) towards social welfare in general

According to Jufri, he is always the owner of the business. In the social field of the religious sector, the form of accountability carried out by UD. Winir Putra is doing zakat maal every year, then doing activities to care for orphans and the poor every two weeks. This was done because, according to him, God provides sustenance to humans without counting, so we should be obliged to distribute wealth to those in need. Then for other social, UD. Winir Putra distributes groceries to employees and the surrounding community every Eid al-Fitr as a form of gratitude, and holds a meal with employees once a month, and does not forget to make visits such as takziah or visiting sick employees. In connection with the form of business social responsibility

¹⁸ Santoso, Wawancara Karyawan, 14 Desember 2022.

¹⁹ Andi, Wawancara Karyawan, 14 Desember 2022.

²⁰ Arfiansyah, "Tinjauan Etika Bisnis Islam dalam Corporate Social Responsibility PT. Garudafood Kabupaten Pati." *Jurnal Ilmiah Ekonomi Islam* 6, no. 3 (November 19, 2020): 654, <https://doi.org/10.29040/jiei.v6i3.1411>.

carried out by UD Winir Putra, UD. Winir Putra has implemented CSR, because we know that CSR is an obligation but there is no limit to the amount or to whom it will be distributed, however, the principles of decency and fairness must be considered.²¹

Corporate Social Responsibility at UD. Winir Putra in Islamic Perspective

Business actors where they must have a commitment in each transaction or behavior intended so that their business continues to grow and there are no obstacles in accordance with the expected goals. In this regard, that every Muslim needs wealth to meet his needs, one of which is by working, in accordance with the word of Allah contained in the letter Al-mulk verse 15 which reads: "He is the One who made the earth easy for you, so walk in all its directions and eat part of His sustenance. And only to Him you (return after) being resurrected".²²

Likewise what was done by UD. Winir Putra in carrying out activities, His business is not looking for profit as much as possible. But if you get a profit, use it in a directed way. In relation to Islamic business, that in running a business does not harm other people, society and also the surrounding natural environment. So by implementing a form of social responsibility in accordance with Islamic business, the community will benefit from the establishment of UD. Winir Putra, for example, by recruiting employees, social events are often held as a form of accountability, and the company will not have problems with the surrounding community. So both sides are equally benefited. Likewise, what was done by UD. Winir Putra can be described by researchers as follows:

I. Implementation of CSR Justice at UD. Winir Putra

Based on the interview results that UD. Winir Putra has carried out a form of social responsibility to God and the people around him, namely in running a business or work and not forgetting to carry out social and religious charitable activities. Such

²¹ Jufri, Wawancara Pemilik Usaha, 12 Desember 2022.

²² Aida Nahar, "ANALISIS PRAKTIK CORPORATE SOCIAL RESPONSIBILITY PERUSAHAAN FURNITURE DI KABUPATEN JEPARA," *Jurnal Akuntansi & Investasi* 13 No 2 (July 2012): 118.

as conducting zakat maal every year, providing groceries every holiday, and providing compensation to orphans and the poor, according to Mr. Jufri this is considered fair because he gives compensation to the right party, which is channeled through institutions that care for orphans and poor people.²³ Apart from that, according to the community around the recipient of the basic necessities, namely the Patim mother, she revealed that she was very helped and very happy with the distribution of basic necessities into holiday gifts from UD. Winir Putra and according to him the distribution carried out by UD. Winir Putra is fair because he gives to the people who are entitled to receive it.²⁴

2. Implementation of CSR *Ihsan* at UD. Winir Putra

Based on the results of the interview that the UD. Winir Putra in carrying out social responsibility to all stakeholders and the environment does not expect anything in return. Application of *Ihsan* at UD. Winir Putra is manifested in all social activities carried out without demanding compensation, such as holding pilgrimage visits, eating with employees. UD. Winir Putra carried out these activities on the basis of sincerity and humanity between stakeholders in the business.

3. Implementation of CSR Benefits at UD. Winir Putra

As previously discussed, the community around the business and employees are greatly assisted and feel useful for the social activities carried out by UD. Winir Putra such as the distribution of groceries and other compensation. Besides that, in terms of environment, UD. Winir Putra processes mabeler waste which is then sold to other micro-businesses to be used as combustion media, of course this is very beneficial for the continuity of other businesses.

4. Implementation of CSR Trust UD. Winir Putra

²³ Jufri, Wawancara Pemilik Usaha, 12 Desember 2022.

²⁴ Patim, Wawancara Masyarakat Sekitar Usaha, 15 Desember 2022.

Based on the results of interviews with business owners regarding trust in implementing CSR policies in the environmental sector, information can be obtained that UD. Winir Putra is responsible for the laws made by the government as a form of the government's efforts to preserve the environment. It is proven that UD. Winir Putra has carried out the mandate of the law by obtaining a trading business license since 1997 and carrying out environmental permits with a sense of trust from the community around the business. So that the environmental permit is renewed every three years and the trade permit every five years. And in terms of distribution of social assistance, the business owner believes he has implemented the mandate because he believes that the assistance is received by the people who are entitled to receive it, and of course what is given is in accordance with the needs of the surrounding community.²⁵

E. Simpulan

Corporate Social Responsibility (CSR) turns out to be in line with the Islamic view of humans in relation to themselves and the social environment, can be represented by four axioms, namely unity (tauhid), balance (equilibrium), free will and responsibility (responsibility). The implementation of Corporate Social Responsibility (CSR) in Islam in detail must fulfill several elements that make it the spirit so that it can distinguish CSR in an Islamic perspective from CSR in a universal manner, namely the elements of justice, the elements of ihsan, the elements of benefits, and the elements of trust.

UD. Winir Putra has carried out the implementation of Corporate Social Responsibility (CSR), in the form of Social Responsibility (CSR) towards actors in stakeholder companies, namely by recruiting employees around the place of business and also recruiting employees outside Java, carrying out a form of Social Responsibility (CSR) towards natural environment by processing mabeler waste and then selling it and using it for other micro businesses, as well as carrying out a form of Social Responsibility (CSR)

²⁵ Jufri, Wawancara Pemilik Usaha.

towards social welfare in general, namely by issuing zakat maal every year, providing compensation to orphans and the poor every two weeks, giving groceries every Eid al-Fitr, and pay tribute visits to employees in distress.

In an Islamic perspective, the form of social responsibility carried out by UD. Winir Putra has fulfilled the elements of CSR in Islam, namely, the element of justice because the business owner distributes assistance to the right party fairly, the element of ihsan because the business owner carries out social activities without expecting anything in return, the element of benefit because the business owner uses waste for other businesses, and the element of trust because the community feels helped and has carried out the mandate from the law regarding trading business licenses and environmental permits.

F. Daftar Pustaka

Andi. Wawancara Karyawan, December 14, 2022.

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