

IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) AND COMMUNITY RESPONSE AROUND THE COMPANY PT. BUMI SARI PRIMA PEMATANG SIANTAR IN THE PERSPECTIVE OF ISLAMIC BUSINESS ETHICS

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Abstract: This study aims to deeply analyze about: 1) PT. Bumi Sari Prima Pematang Siantar, 2) Implementation of PT. Bumi Sari Prima Pematang Siantar to the Community and the Response of the community around the PT. Bumi Sari Prima Pematang Siantar, and 3) Shariah Enterprise Theory (SET) Review of PT. Bumi Sari Prima Pematang Siantar. This research is a field research with a descriptive-inductive type of qualitative research. The subjects of this study were the community and employees of PT. Bumi Sari Prima Pematang Siantar. The results showed that PT. Bumi Sari Prima Pematang Siantar is carried out in the form of (1) Giving Cash to the surrounding community, (2) Handing over assets / grants to be used, (3) Providing the company's products to the community every year, (3) Providing Free Services to people who have interests, (4) Allowing the use of company facilities for community activities, (5) Recruiting workers in the surrounding environment (6) providing social assistance, (7) Management and Protection of the environment, (8) Human Resource Development. Implementation of PT. Bumi Sari Prima Pematang Siantar was well distributed, and received a positive response from the community around the company for the company's CSR program. Shariah Enterprise Theory review of the implementation of PT. Bumi Sari Prima Pematang Siantar when viewed in terms of objectives, that this program is in accordance with the principle of sharing Adil, Maşlahah and Raḥmatan lil'alamīn.

Keywords: *Corporate Social Responsibility (CSR), Community Response, Shariah Enterprise Theory*

Abstrak: Penelitian ini bertujuan untuk menganalisis secara mendalam tentang: 1) Program Kemitraan dan Bina Lingkungan PT. Bumi Sari Prima Pematang Siantar, 2) Implementasi Program Corporate Social Responsibility (CSR) PT. Bumi Sari Prima Pematang Siantar terhadap Masyarakat serta Respon masyarakat sekitar perusahaan PT. Bumi Sari Prima Pematang Siantar, dan 3) Tinjauan Shariah Enterprise Theory (SET) terhadap program Corporate Social Responsibility (CSR) PT. Bumi Sari Prima Pematang Siantar. Penelitian ini juga merupakan penelitian lapangan (field research) dengan jenis penelitian kualitatif deskriptif-induktif. Subjek penelitian ini adalah masyarakat beserta karyawan PT. Bumi Sari Prima Pematang Siantar. Hasil penelitian menunjukkan bahwa program Corporate Social Responsibility (CSR) PT. Bumi Sari Prima Pematang Siantar dilaksanakan adaalah (1) Pemberian Uang Tunai kepada masyarakat sekitar, (2) Penyerahan Aset/Hibah untuk dapat dipergunakan, (3) Pemberian produk perusahaan tersebut kepada masyarakat setiap tahun nya, (3) Pemberian Layanan Cuma-Cuma kepada masyarakat yang mempunyai kepentingan, (4) Mengizinkan menggunakan fasilitas perusahaan untuk kegiatan masyarakat, (5) Merekrut tenaga kerja lingkungan sekitar (6) pemberian bantuan social, (7) Pengelolaan dan Perlindungan lingkungan, (8) Pengembangan Sumber Daya Manusia. Implementasi program Corporate Social Responsibility (CSR) PT. Bumi Sari Prima Pematang Siantar tersalurkan dengan baik, dan mendapat respon positif dari masyarakat sekitar perusahaan atas program CSR perusahaan. Tinjauan Shariah Enterprise Theory terhadap pelaksanaan program Corporate Social Responsibility (CSR) PT. Bumi Sari Prima Pematang Siantar jika dilihat dari segi tujuan, bahwa program ini telah sesuai dengan prinsip berbagi Adil, Maşlahah dan Raḥmatan lil'alamīn.

Kata Kunci : *Corporate Social Responsibility (CSR), Respon Masyarakat, Shariah Enterprise Theory*

Introduction

Corporate Social Responsibility (CSR) is one of the obligations that must be carried out by the company in accordance with the contents of article 74 of the latest Limited Liability Company Law (UUPT), namely Law Number 40 of 2007. Through this law, the industry or corporations are obliged to carry it out, but this obligation is not a burden. It should be remembered that the development of a country is not only the responsibility of the government and industry, but every human being plays a role in realizing social welfare and managing the quality of life of the community.¹

Corporate Social Responsibility (CSR) programs that are implemented often do not touch the real root causes of the community. Often the company still considers itself as the party that best understands the needs of the community, while the community is considered a fringe group that suffers so much that it needs the help of the company. In addition, Corporate Social Responsibility (CSR) activities are considered solely carried out for the sake of creating a passive company reputation, not for the sake of improving the quality of life of the community in the long term.²

The concept of Corporate Social Responsibility in Islam consists of the concept of zakat, the concept of justice, the concept of benefit, the concept of responsibility and the concept of falah. Then the concept was formed into Sharia Enterprise Theory. The first concept leads to the understanding that in property is actually stored the rights of others. This understanding certainly brought an important change in the terminology of

Sharia Enterprise Theory which laid the premise to distribute wealth based on the contributions of participants, namely participants who made financial or skill contributions.

This thinking is based on the premise that says that man is a khalifatullah fil ardh who carries the mission of creating and distributing welfare for all human beings and nature. This premise encourages Sharia Enterprise Theory to realize the value of justice to humans and the natural environment. Therefore, Sharia Enterprise Theory will bring benefits to stockholders, stakeholders, society and the environment. According to this explanation, it can be described the concept of accountability brought by Sharia Enterprise Theory. In principle, Sharia Enterprise Theory provides a form of accountability mainly to Allah (vertical accountability) which is then elaborated again on the form of accountability to humans and nature (horizontal accountability). The last premise is falah, the ultimate success in business in the form of achieving well-being which includes happiness (spiritual) and prosperity (material) at the individual and community levels.³

Pt. Bumi Sari Prima Pematang Siantar is a company engaged in the industry and management of Tapioca Flour and pulp that can be used as animal feed. Corporate Social Responsibility (CSR) implemented by the company aims to reduce negative reactions from the surrounding community. The company has implemented Corporate Social Responsibility (CSR) programs such as providing cash and non-cash assistance to

¹Ismail Sholihin, *Corporate Social Responsibility*, (Jakarta: Kencana, 2010), h.1

² Margiono, *Menuju Corporate Social Leadersip*, Suara Pembaruan, 11 Mei 2006

³Zakiy, Faris Shalahuddin (2015) *Sharia enterprise theory sebagai pilar pengungkapan corporate social responsibility di perbangan syariah: Studi kasus pada PT. Bank Syariah Mandiri Cab. Malang*. Undergraduate thesis, Universitas Islam Negeri Maulana Malik Ibrahim

the community around the company. However, there are still many people who are unemployed, and many community businesses around the company are not running and education is still low. In addition, these programs cannot run as planned. People around the company are still complaining a lot and protesting against the company.

Based on the background of the problem, researchers are interested in conducting an in-depth research study on this topic with the title "Implementation of Corporate Social Responsibility (CSR) and Community Response around PT. BUMI SARI PRIMA PEMATANG SIANTAR In The Perspective Of Islamic Business Ethics".

Previous research related to this research topic are Kartika Hendra Titisari's research with the journal title Corporate Social Responsibility (CSR) and Company Performance. The results of this study indicate that the issue of Corporate Social Responsibility (CSR) is a relatively new thing in Indonesia and most investors have a low perception of the new thing.⁴

then Resty Armenia's research with the journal Journal Community Response to Corporate Social Responsibility (CSR) Programs to Improve the Quality of Education. The result, namely the community's response to the Education Kualitas Improvement program in preparing program planning that is top-down and bottom-up, is quite good.⁵

Third, Theresa Laosi Retno Ningsih's research entitled Community Response to PT. Theresa Laosi's Corporate Social Responsibility (CSR) Program. PERTAMINA

⁴ Dani Hidayat, Pencapaian Masalah Melalui Etika Bisnis Islam Studi Kasus Restoran Mie Akhirat, Jurnal JESTT, Vol. 2. No. 11. November 2015, h. 914.

⁵ Kartika Hendra Titisari, *Corporate Social Responsibility (CSR) dan Kinerja Perusahaan.*, (UNS: Jurnal Dinamika Manajemen, Vol. 1 Nomor 1 Juli 2009),

RU II DUMAI. The results of the research in the field are known that the recipients of the Research program on the community's response to the Corporate Social Responsibility (CSR) program as many as 17 people have known about the program and most of the community has actively participated.⁶

Although there has been a lot of research on the implementation of corporate social responsibility (CSR) of a company, but no one has researched this topic in the perspective of Islamic business ethics. this is what became the novelty of this research

Method

This research is located at PT. Bumi Sari Prima Pematang Siantar with the address Tambun Nabolon Kec. Siantar Martoba Pematang Siantar North Sumatra Province. The data used in this study are budget reports and the realization of the company's CSR programs. This type of research uses a qualttatif. The research procedure used is to compare the theory with the procedures set by the company. The data sources of this study include primary data and skunder data. This study used a descriptive analysis method. The author conducts a data analysis regarding the terms and characteristics of csr programs at PT. Bumi Sari Prima Pematang Siantar

Result and Discussion

Corporate Social Responsibility (CSR)

1. Definition of Corporate Social Responsibility (CSR)

Bowem defines Corporate Social

⁶ Resty Armenia, Respon Masyarakat Terhadap Program Corporate Social Responsibility (CSR) Peningkatan Kualitas Pendidikan, (UGM: Jurnal Dinamika Manajemen, Vol. 1 Nomor 1 Juli 2013)

Responsibility (CSR) as the obligation of entrepreneurs to formulate policies, make decisions, or follow the desired line of action in terms of the goals and values of society. The definition was later updated by Davis stating that business decisions and actions were taken on the grounds that, or at least in part, go beyond the company's direct economic or technical interests.⁷

2. Benefits of Corporate Social Responsibility (CSR) for companies

The benefits of Corporate Social Responsibility (CSR) are to maintain and boost the company's reputation and image by issuing Corporate Social Responsibility (CSR), so the community will provide a separate assessment response for the company. Obtaining a legal license or license to operate, socially, namely the existence of a Corporate Social Responsibility fulfilling its duties in the social part in addition to operating for profit.⁸

3. Scope of Corporate Social Responsibility (CSR)

The concept of Corporate Social Responsibility (CSR) involves the responsibility of partnerships between the government, community resource institutions, as well as local communities. This partnership is a shared responsibility between stakeholders. The concept of corporate philanthropy in social responsibility is no longer adequate, therefore the concept does not involve socially responsible corporate partnerships with other stakeholders.⁹

4. The Concept of Corporate Social Responsibility (CSR)

The behavior or way the company pays attention to and involves all its stakeholders is the main concept of Corporate Social Responsibility (CSR). The company's compliance with laws and regulations related to economic, environmental and social aspects can be used as an indicator or formal tool in measuring the performance of a company's Corporate Social Responsibility (CSR). However, Corporate Social Responsibility (CSR) is often interpreted as a commitment to private sector activities that are more than just compliance with the law.¹⁰

5. Implementation of Corporate Social Responsibility (CSR)

In its implementation, there are four models of corporate social responsibility patterns implemented in Indonesia, namely:

- a. Direct involvement. The company carries out social responsibility programs directly by organizing its own social activities or handing over donations to the community without intermediaries.
- b. Through foundations or corporate social organizations. The company establishes its own foundation under its company or group.
- c. Partner with other parties. The company organizes corporate social responsibility through cooperation with social institutions or organizations
- d. Support or join a consortium. The company co-establishes, becomes a member of or supports a social institution established for a specific social purpose

Corporate Social Responsibility (CSR) Program

- a. Partnership and Community Development Program. Elements of Partnership are Cooperation, Between large and medium-sized entrepreneurs

⁷ Totok Mardikanto, p.86

⁸ Irham Fahmi, *Etika Bisnis: Teori, Kasus, dan Solusi*, (Bandung: Alfabeta, 2015), h. 83

⁹ Bambang Rudito dan Melia Famiola, *Etika Bisnis dan Tanggung Jawab Sosial Perusahaan di Indonesia*, Rekayasa Sains Bandung, Bandung, 2007, h.210

¹⁰ *Ibid*, p.5

- and small businesses, and Coaching and development
- b. Form of Partnership Program are Lending and Grant.
 6. Impact of Partnership and Community Development Program (PKBL) on Communities

The implementation of the targeted money program has an impact on improving the living standards of the people at that level. The existence of CSR programs can reduce:

- a. Alleviating Poverty, by using workers who come from around the company they can contribute to the increase in the labor force by creating jobs, providing training, providing products provided by people in the community that will directly impact the class.¹¹
 - b. Improving educational standards, by providing scholarships to those who really need and assisting in the construction of educational facilities and infrastructure, especially for basic education. Education is an important part of Islam, this is evidenced by the revelation that comes down is concerned with the issue of education.
7. Corporate Social Responsibility (CSR) from an Islamic Perspective

Corporate Social Responsibility (CSR) in an Islamic perspective comes from the core principles in the Quran. There are three main principles in the Qur'an that are the basis for Corporate Social Responsibility (CSR), namely the benefit of man in advance of the earth, divine accountability and the obligation of man to prevent evil and command good.¹²

In Islamic teachings, there are many commandments that remind humans to share with others, including:

يَا أَيُّهَا الَّذِينَ آمَنُوا انْفَعُوا مِمَّا رَزَقْنَاكُمْ مِنْ قَبْلِ أَنْ يَأْتِيَ يَوْمٌ لَا بَيْعَ فِيهِ وَلَا خُلَّةٌ وَلَا شَفَاعَةٌ يَوْمَ الْكُفْرُونَ هُمُ الظَّالِمُونَ

That is to say: O people of faith! Suppose some of the sustenance that We have given you before the day when there is no more buying and selling, no more friendship and no more intercession." (QS Al-Baqarah: 254)

Community Response

1. Understanding Community Response

According to Djalaludin Rakhmat, a response is an activity of an organism that is not merely a positive movement, any type of activity (activity) caused by a stimulant can also be called a response. In general, a response or response can be interpreted as the result or impression obtained (left behind) from observations about the subject, event or relationships obtained by inferring information and interpreting messages.¹³

2. Various Responses

According to Steven M. Chaferespon is distinguished into three parts:

- a. Cognitive Response: a response that is closely related to the knowledge of skills and information.
- b. Effective Response: a response related to one's emotions, attitudes, and judgments towards something.
- c. Conative (Psychomotor) response: the response is related to real behavior.

Islamic Business Ethics

In general ethics can be defined as a

¹¹Erni R. Ernawan. *Business Ethics*. (Bandung: Alfabeta, 2007). p. 117

¹²Syad Farrok, "On Corporate Social Responsibility Of Islamic Financial Institutions," *Islamic Economic Studies* 15, no 1, 2007), p. 21

¹³Jalaludin Rahmat, *Psikologi Komunikasi*, (Bandung: Remaja Rosdakarya. 1999), p. 51

systematic effort, using reason to interpret our individual or social, moral experience, which in that way can determine the role that will govern human actions and useful values in life.¹⁴

In Islam, Islamic business ethics requires and directs Muslims to take actions in accordance with what is allowed and prohibited by Allah Almighty, including in carrying out economic activities. Man is free to carry out economic activities to improve his standard of living. Ethics in business serves to help business people solve problems related to morals in the business practices they face.

Islamic business ethics must be understood correctly so that the possibility of business destruction will be small and with the right ethics will not feel disadvantaged and maybe the community can receive a lot of benefits from the buying and selling activities carried out.¹⁵ Principles of Islamic Business Ethics area: 1) Oneness (Tawhid), 2) Balance (Justice), 3) Free Will, 4) Responsibility, and 5) Truth (Honesty)

Organizational Structure

The organizational structure in an enterprise indicates the presence of a division of labor and responsibility in the activities of the enterprise. Organizational structure in PT. Bumi Sari Prima Pematang Siantar has been prepared based on duties and authorities and those responsible have been stated to who they will report to. The organizational structure serves to organize the placement of tasks to each of the existing sections of the enterprise for the smooth running of activities in the line of duty.

¹⁴Taha Jabir Al-Alwani, *Bisnis Islam*, (Yogyakarta: AK GROUP, 2000), p.4.

¹⁵ Dani Hidayat, *Pencapaian Masalah Melalui Etika Bisnis Islam Studi Kasus Restoran Mie Akhirat*, Jurnal JESTT, Vol. 2. No. 11. November 2015, p. 914.

Community Response to Cooperate Social Responsibility (CSR) Program

Knowledge is very important in human life. With knowledge, humans can determine the choices to be achieved. In this case, the people of Tambun Nabolon, Siantar Martoba Pematang Siantar, followed the Corporate Social Responsibility (CSR) program organized by PT. Bumi Sari Prima Pematang Siantar definitely needs knowledge about the programs they are undergoing.

The implementation of Corporate Social Responsibility (CSR) carries out community development activities. From these activities, PT. Bumi Sari Prima Pematang Siantar received a positive response and a fairly good assessment from the surrounding community. The community supports PT. Bumi Sari Prima Pematang Siantar in an effort to prosper the community through CSR programs. The purpose of community development carried out by PT. Bumi Sari Prima Pematang Siantar is to improve the quality of life of the community from exploration flows to the community around the exploration area.

The goal is for the benefits of exploration to flow into the surrounding communities, not only from hiring them directly hammering recruitment, but also from other activities driven from the existence of exploration. Which is also the goal of PT. Bumi Sari Prima Pematang Siantar is so that these benefits can last a long time. So that the business industry is shaped because of activities that continue to run well.

The development of Corporate Social Responsibility (CSR) as social capital because one of the company's successes is sustainability. The sustainability of the business can be seen from the organization of internal parties and external parties. CSR is one of the factors of business sustainability by increasing trust in external

parties, especially in the community environment because with the implementation of CSR, companies are required to be more responsible for the environment and the community around the company.

The implementation of CSR which is categorized as social capital is when the company is able to convince the public that the establishment of the company can contribute to society, such as: providing financial assistance to the community who care for the environment, providing education costs, providing capital assistance and so on. However, with the agreement between the company and the community around the company through the way of conducting a social contract, so that the implementation of CSR as social capital can run well. So that the implementation of CSR as social capital can reduce several problems such as: 1). Product theft, 2). Absence of demonstrators suing the company, 3) There is no social gap between the company and the community around the company, and 4) Threat of company closure.

Conclusions

Based on the results of the study, it can be concluded that: 1) Pt. Bumi Sari Prima Pematang Siantar in implementing its corporate social java tanggung through CSR programs received a full response and support from the community with the activities carried out by PT. Bumi Sari Prima which is useful for the welfare of the community. 2) Implementation of CSR in PT. Bumi Sari Prima Pematang Siatar is categorized as social capital because one of the company's successes is business sustainability. 3) Obstacles faced by PT. Bumi Sari Prima Pematang Siantar in its business through CSR programs, namely the lack of public understanding of industrial activities.

So that it seems that the industry does not have a direct impact on improving the lives of the people around the business area, the lack of cooperation and communication between the daeah government and the community so that programs often appear that are not on target and not in accordance with the wishes of the community

Acknowledgement

The role of staff and employees of PT. Bumi Sari Prima Pematang Siantar to be more optimized in order to get support and positive responses on an ongoing basis in the future by the community. The regional government is expected to be able to continue to provide support to PT. Bumi Sari Prima Sari Pematang Siantar. For subsequent researchers to research this company through different points of view so as to increase knowledge and confidence in the community. To the community in order to be able to exemplify and then cultivate the sense of fanaticism possessed by the surrounding community.

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