



IMPLEMENTING ISLAMIC CORPORATE SOCIAL RESPONSIBILITY (ICSR) AND SHARIA OBJECTIVES: PT SEMEN PADANG INDONESIA CASE STUDY

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ABSTRACT

This study aims to examine the concepts of Islamic corporate social responsibility (ICSR) and *maqasid al shariah* (sharia objectives) in the growing literature and debates on Islamic economic and corporate governance. Exerting a real business entity, PT Semen Padang, the objective is to contextualize whether the noble and theoretical aspirations can be grounded and tested under real circumstances. This study uses case study based-qualitative research methodologies. Company data and information were collected through in-depth

interviews with key informants, examined using content analysis, and discussed in view of relevant literature. The findings conclude that ICSR and *maqasid al shariah* can comply with and suit the modern business operations and evaluation at PT Semen Padang, as evidenced in the alignments of the practices and objectives. The finding also shows that, although Islamic values are not envisioned explicitly, the teaching has long dictated the internal corporate culture and the company direction. The next issue to be discussed in further research is how the business entity deals with debt liability and interest-based transactions.

Keywords: Islamic CSR; *maqasid al shariah*; Semen Padang

INTRODUCTION

Islamic corporate social responsibility (ICSR) has spurred studies concerning profit, people, and planet equilibrium. Results and viewpoints vary depending on the interpretation of social, geographical, anthropological, and religious contexts. The notion of ICSR emerged from the open disclosure of CSR and Islamic financial institutions' practices. The connection between Islamic business ethics and CSR then transformed into the implementation of CSR grounded in the Islamic perspective (Alfakhri et al., 2018). CSR programs, variations, and enhancements often embrace and subscribe to the regional values where the company is located. Therefore, comprehending the elements and compatibility of CSR advancements should involve the study of local contexts, including history, religious ideology, social norms, geography, political structures, economic development, civil society participation, and social safety-net conditions (Davidson et al., 2018). The shifts in CSR issues and trends have inspired researchers worldwide to examine the innovations and applicability, as well as interpret the impacts on vulnerable communities and nature (Carroll & Brown, 2018). This study aims to examine the implementation of ICSR concepts in a business entity in a Muslim country with strong religious values: Indonesia.

Since its inception, empirical research on CSR has focused on ethical business, economic viability, religiosity, culture, norms, and beliefs (Carroll, 1979; Hilary & Hui, 2009; Su, 2019). Research has also shown that the disbursement and recirculation of funds as social environment programs are often determined by a company's financial performance indicators, such as return on asset, firm size, research and development allocation, company leverage, market size, and

industry characteristics (Boubakri et al., 2021). In another research domain, business culture and religiosity determine and direct CSR programs. It was revealed that sound internal culture contributed to profitability, which allowed the creation of highly deliverable and impactful programs for the community and nature (Hunjra et al., 2021). Meanwhile, research in Pakistan used a quantitative design to examine empirically the roles of the Sharia council, top management, customers, competitors, and communities in determining the ICSR adoption in the Islamic banking system (Bukhari et al., 2020).

Building upon the previous research, the study aims to conduct a qualitative investigation of the applicability of ICSR principles in a cement business giant in Padang, West Sumatra, Indonesia. The analysis seeks to reveal 1) whether the company is governed and bound by local wisdom and Islamic viewpoint in its vision and programs, and 2) how Islamic corporate social responsibility (ICSR) interlinks and resembles the customary practices governing the company administration and culture. We employ PT Semen Padang as a case study, which is a subsidiary of PT Semen Indonesia in Padang. Data were collected through in-depth interviews regarding the ICSR practices imbued by *maqasid al shariah* (Sharia objectives) and *maslahah* (law enforcement), which becomes central guidance of the company's business operations. Similar to a previous study by Damoori et al. (2020), the research finding can provide evidence of the benefits of ICSR for other companies and business practices.

LITERATURE REVIEW

Dusuki and Abdullah (2007) examined a conceptual framework of corporate social responsibility (CSR) and its alignment with the principal values of *maqasid al shariah* (sharia objectives). The two frameworks share similar values and targets to drive and promote advantages for the wider community and minimize the harmful impacts. The difference is that *maqasid al shariah* is grounded in Islamic traditions and teaching, while CSR is driven by the moral obligation of corporate capitalism (Khurshid et al., 2014; Alfakhri et al., 2018). Of late, a hybrid of modern corporate governance and Islamic values emerged, referred to as Islamic CSR, which infuses Islamic philosophical visions and economic teaching. The recent development of Islamic CSR allows the practices and application of Islamic business in communities while abiding the modern good governance (Siwar & Hossain, 2009; Darrag & E-Bassiouny, 2013; Said et al., 2018; Zafar &

Sulaiman, 2021). The rising ICSR notion has prompted business entities such as banks and corporations directed by Muslim managers and stakeholders to design and deliver ICSR programs (Murphy et al., 2019).

The implementation of ICSR in the community and corporations is mainly driven by religious champions who wish to promulgate obedience and worships toward the oneness of God and sharia without compromising profitability and governance (Dusuki et al., 2008). The aim is to promote benefits and minimize drawbacks, with practices guided by Islamic jurisprudence. This is then integrated with an innovation of modern business CSR, whose compatible values are accommodated and modified within the spectrum of Islamic principles.

The application of *maqasid al shariah* is grounded in an Islamic legal basis. In public policy, the Muslim community uses this as a guidance in formulating and deciding on an accountable CSR program. For example, Mahyudi (2015) proposed a *homo-Islamicus* philosophical pillar, which guides policymakers in Islamic economics on how the Islamic moral economy benefits the public. On a practical level, *maqasid al shariah* has underpinned many modern Islamic economic activities, which has encouraged studies on its link with the social programs' financing (Shinkafi et al., 2017).

ICSR practices are often designed according to the company's location and local contexts. For instance, in the Middle East, ICSR is a framework to gauge and evaluate a company's Islamic proposition (Darrag & E-Bassiouny, 2013). The program development emphasizes three basic pillars: belief in God, morality, and Islamic jurisprudence (Khurshid et al., 2014). ICSR has inspired further research utilizing an Islamic framework to confirm the role of *maqasid al shariah* and *maslahah* within the CSR theory and practice (Darus et al., 2016). Thus far, the conclusion is that Islamic values promulgate economic well-being, philanthropic actions, ethical responsibility, and legal obedience (Turker, 2016).

Empirical studies tested the ICSR framework or the conventional CSR framework adjusted and modified with *maqasid al shariah*. For example, a comparative study of Islamic banking systems in Indonesia and Malaysia shows that CSR programs have resulted in positivity and inclination toward well-being within the operational services and outreach (Amran et al., 2017). This is due to the flexibility and workability of ICSR utilized with other social programs' financing. The programs can also be integrated and developed along with

governmental assistance and civil society participation for targeted vulnerable groups in the community (Teck Hui, 2018). This shows that *maqasid al shariah* offers commonality and universality (Ali, 2019). An example of the implementation is the ICSR in the Pakistan banking system in the forms of community engagement, customer care, employee wellness, environment protection, and sharia governance (Zafar & Sulaiman, 2020). The implementation in the study was supported by the Islamic values translated into CSR assessment indicators. Koleva (2021) believed that this should be constructed upon community belief and local wisdom.

METHODOLOGY

Research Design

The research method is qualitative, using a single case study. This method facilitates an in-depth analysis to discover the explanation of the issue and comparison with the existing literature. The case study was selected to exemplify the interaction between theory and practice. We recognize the weakness of this method regarding generalization. However, the individual case can provide an indication and recommendation from a new, deep, and nuanced focus on an uncharted and unexplained object (Boddy, 2016). The qualitative method can accommodate new possibilities that enhance and sustain the logic by developing a plausible, meaningful, and coherent narrative (Gabriel, 2018). The textual data and observation can provide contextual clarity and continuation.

The case study is expected to bridge the conceptual framework and the application in the changing dynamic situation; and the qualitative methods can provide insights into the interaction between business practice and research (Clark II & Fast, 2019), especially on novel topics and issues (Smyth, 2020). Besides, qualitative analyses have now been developed and standardized with procedures and steps and documentation software and technology (Alam, 2021), allowing for more robust data collection, classification, and interpretation. The analysis in this study also considers the organizational, historical, institutional, social, political, or economic perspectives and standpoints (Tucker, 2021). The qualitative approach is combined with triangulation. Data were collected from semi-structured interviews or focus group discussions, along with observation and audio-visual recording (Ward & Shortt, 2020). The observations can

complement the data by capturing the qualitative variation that the interviews cannot capture. The research design procedure is presented in Figure 1.

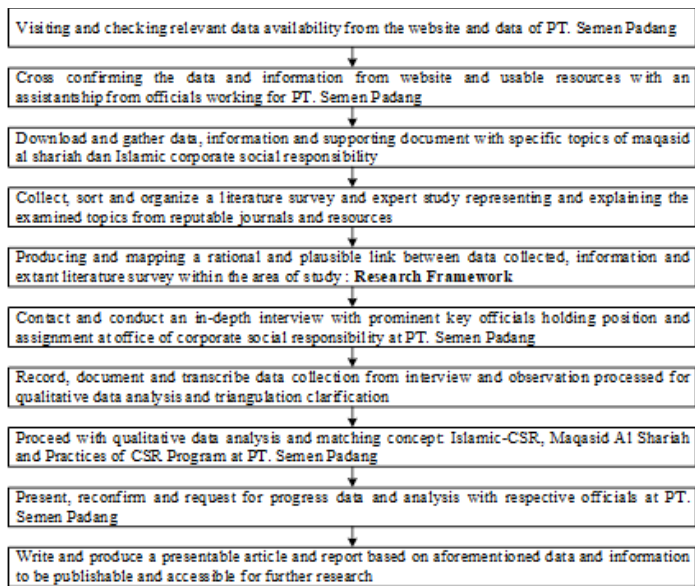


Figure 1: Research Design
Source: Authors' Design (2021)

Case Study Profile: PT Semen Padang

PT Semen Padang is a state-owned enterprise (BUMN), with the highest power lying with the shareholders, namely the government, through the Board of Commissioners. PT Semen Padang is the first cement factory in Southeast Asia, established during the Dutch colonial era in 1910, located in West Sumatra, 15 kilometers from Padang city center. In 1995, the government consolidated three government-owned cement factories, PT Semen Padang, PT Semen Gresik, and PT Semen Tonasa, with PT Semen Gresik as the biggest shareholder. In 2012, a new holding company was established under the name PT Semen Indonesia, with the majority of shares owned by the Government of Indonesia at 51.01% and the remaining owned by the public. The company and others under the Semen Indonesia Group adhere to a corporate culture known as CHAMPS, namely:

1. Competing with a clear and synergized vision

2. Having a high spirit for continuous learning
3. Acting with high accountability
4. Meeting customer expectations
5. Performing ethically with high integrity
6. Strengthening teamwork

ANALYSIS AND DISCUSSION

Islamic Corporate Social Responsibility (ICSR) at PT Semen Padang

Frameworks measuring a company managerial system, including ICSR (Masoud, 2017; Murphy & Smolarski, 2020; Nurunnabi et al., 2020; Umar et al., 2022), generally aim to contextualize the ideal realm and pragmatical praxis. ICSR concepts and notions are built upon the existing literature, and researchers have embarked on empirical qualitative and quantitative studies (Mohd Nor, 2012). This Islamic governance has been adopted by various business institutions, and its inherent values, *maqasid al shariah*, have been put into practice and studied in past research (Abd Razak, 2018). Hence, the theoretical framework can provide a methodological approach for developing programs, culture, and governance under an Islamic standpoint and perception. Therefore, this study extends the body of knowledge by examining ICSR practices at PT Semen Padang. Figure 2 shows the ICSR framework applied by PT Semen Padang.

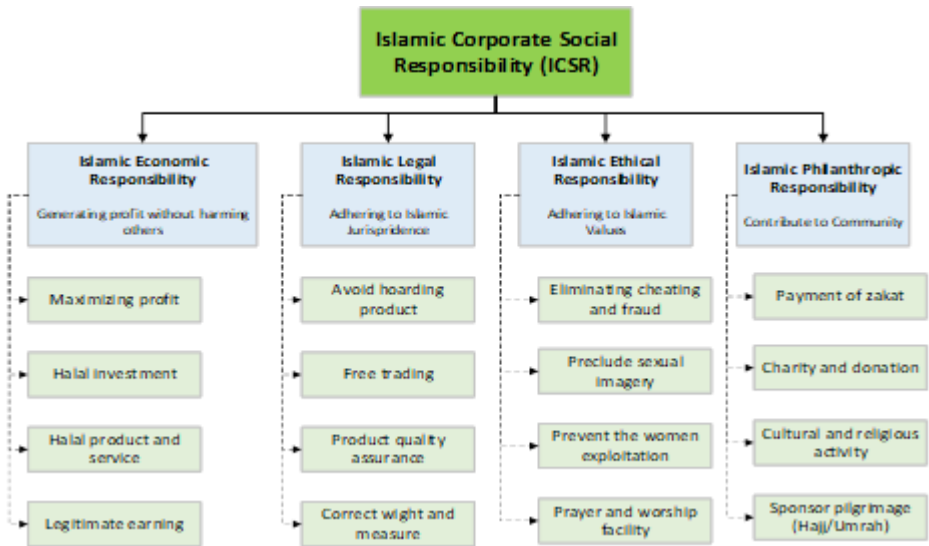


Figure 2: The Framework of ICSR for Modern Company Governance

Source: Khurshid et al. (2014)

ICSR has gained a prominent position for its contribution to driving substantial progress. It has shown a holistic standpoint and comprehensive spectrum to regulate business process cycles and protocols. More specifically, it covers a wider scope than the social impact dimension (Hanic & Smolo, 2022), and extends toward economic, legal, and ethical responsibilities. The success indicator of ICSR is maintaining profit objectives under sharia compliance and religiosity obedience (Mergaliyev et al., 2021). The business entity operating under ICSR is bound to meet inherent measurements and obligatory requirements, including 1) making a profit without violating others' rights, 2) adhering to Islamic jurisprudence, 3) applying Islamic values, and 4) benefiting the local community. The internalization and embodiment of such noble aspirations rely upon company leadership, culture, and consciousness.

In the case of PT Semen Padang, the cement producer has been acting as an infrastructure component provider and technology innovator. The Islamic vision and humility before God guide the policymakers in the company and underpin the practices of subscribing to and obeying the implementation of ICSR. The main principle is the balance between worldly and heavenly affairs and objectives. Implementing ICSR nurtures and raises awareness of the

greatness and oneness of God Almighty. This interpretation is in line with *maqasid al shariah* as understood and promoted by scholarly works and literature on the Islamic economy, which highlights the importance of developing an ethical and applicable corporate strategy and governance (Gunardi et al., 2021). Therefore, PT Semen Padang’s corporate vision, programs, and orientations are to be induced and directed by the Islamic worldview and construct.

PT Semen Padang introduced substantial enhancement and initiative starting from the human resource in the organization, so the ignition of Islamic corporate culture comes from within. The logical reasoning and thinking hierarchy guide the consequent actions and measurable practices, which center around God-worshipping values, *maqasid al shariah* appreciation, and Islamic ethical philosophy. As a result, the company’s vision and strategic and tactical business practices seek to create a cooperative market investment, a spiritual-conducive workplace, a greener, healthier environment, and a successful transformation of the community to be happy and prosperous. Figure 3 shows the framework of sharia objectives that guide the company’s operations.

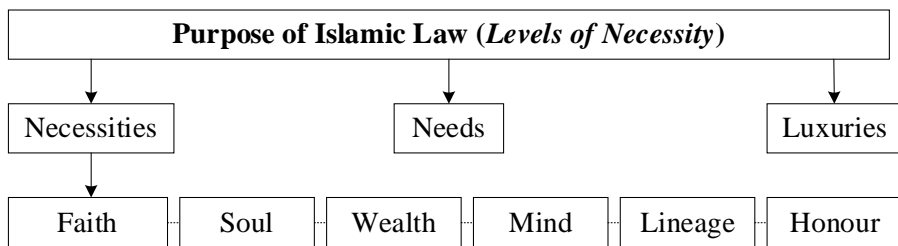


Figure 3: The Framework of Sharia Objective Based on Al-Shatibi’s Theory
Source: Auda (2007)

Maqasid al shariah is an inseparable construct of ICSR and has underpinned research examining public orientation toward ICSR programs (Shinkafi et al., 2017; Said et al., 2018; Amin, 2022). The framework is practical and covers economic and business objectives. A recent interpretation includes the applicability of *maqasid al shariah* in dealing with current issues in society (Auda, 2007). The framework classifies necessities based on a concept developed by *al-Shatibi* into faith/religion, soul, wealth, mind, lineage, and honor/dignity.

Public interest pursuit guided by sharia is considered a holistic method, with *maqasid al shariah* criteria (Ashur, 2006).

Evaluation of Company ICSR Programs' Performance

The data and information on PT Semen Padang's economic performance were obtained from multiple sources. The study proceeds with the analysis using the ICSR framework that guides and determines the topics and focus of the findings. Data in the form of commentaries were also obtained from various origins, published and non-published documentation by the company. Public data on finance is downloadable from the Internet. However, the classified data were obtained from key figures (whose profiles are kept anonymous in this paper) in interviews and closed focus group discussions. At PT Semen Padang, although Islamic values and relevant matters are not declared explicitly as the governing principles of the business entity, the behaviors of company personnel, the culture, the social relations, the belief systems, and the local wisdom resemble and dictate the business directional actions and programs.

Accessing and observing the company's personnel was the primary channel to reveal the actual practices. The examination and discussion of ICSR practices involving PT Semen Padang's employees reveal that the practices positively impact the company's financial performance. The company can generate profitability for five years of operations. The good corporate governance principle and applicability to business activities also ensure commitment to legitimate earning and ethical obedience (Probohudono et al., 2022). These claims have also been proven by a reputable public accounting firm's transparent and publishable audit report. Figure 4 shows the financial performance of PT Semen Padang.

PT Semen Padang has internalized and assured the workability of standard operating procedures governing the entire business process consisting of human resource audit, CSR audit, procurement audit, production process audit, environment impact audit, and numerous self-assessments of business assurance. In terms of product assurance, cement products and their derivatives may not be *halal* certified with laboratory examination like food and beverage, but an equivalent to this *halal* certification is the green waste treatment, environmentally friendly mining-quarrying, and socially responsible marketable items. However, one aspect that remains a question in the perspective of *maqasid*

al shariah is the involvement of interests and non-sharia banking transactions, especially regarding the management of bank debts and private bonds tradable in the capital and money markets.

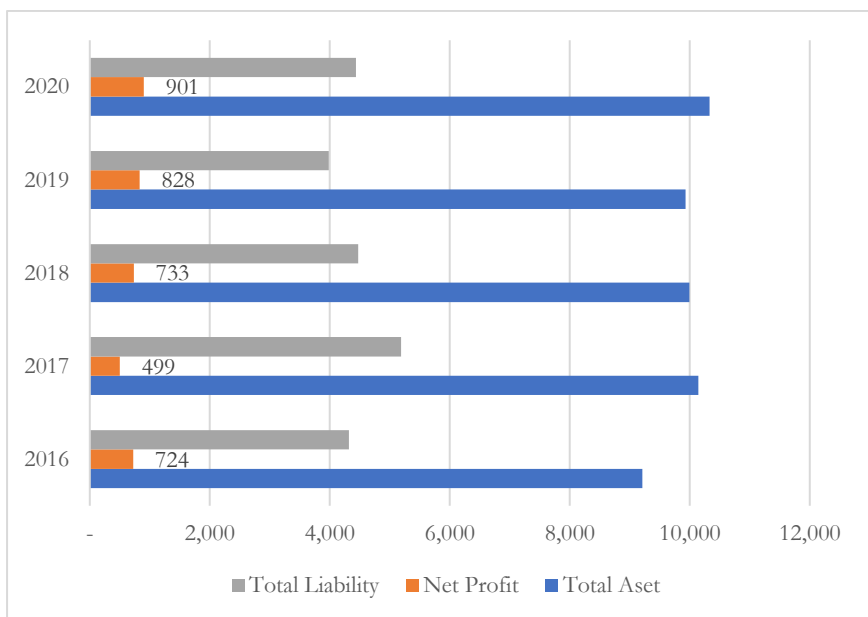


Figure 4: Financial Performance of PT Semen Padang
Source: PT Semen Padang, 2021

PT Semen Padang is one of the key players supplying cement sacks and bulk. The state-owned enterprise carries out the government’s mandatory objective to provide affordable and accessible cement products in the market. The supply chain balance and guaranteed product stocks are to be ensured because cement is a significant element and component of infrastructure projects and constructions. Aside from the supply, PT Semen Padang also provides quality assurance and consumer service to implement the following principles: 1) no hoarding, 2) free trading, 3) best product quality, and 4) correct weighing and measurement.

Consumers can purchase cement products from retailers, distribution stores, and vendors with standardized packages and characteristics. They can also obtain information about the chemical ingredients and submit further inquiries

and examinations through hotline numbers and mail services. However, a challenge has been identified: the price disparity and price surges across remote geographical regions in Indonesia. The transport cost and operational access create wide price gaps between economic trade in urban and less-connected rural areas (no road and port facility).

PT Semen Padang's branding strategy includes sponsoring football clubs and other targeted events. Financing and supporting football entertainment and sports events is an integrated part of the corporate strategy to promote a healthy and active lifestyle and preserve local pride and cultural interconnectedness. The branding and marketing strategies seem to be effective. The football matches and playoffs attract considerable numbers of viewers, supporters, and fans, creating an opportunity to build brand image and loyalty to the cement products and distributions. In addition, the supplementary marketing strategy via the holding company, Semen Indonesia Group, contributes to wider leads of potential buyers across the region and supply line distribution. From the marketing tools and approaches examined under Islamic ethics, no issues, impropriety, or violation were found. This was also apparent in the content selection, which does not capitalize on sexual imagery or objectify women. Moreover, public aspiration, complaints, and questions about the company's services and business processes considered non-ethical can be reported to the dedicated officials. There will be administration and regulation procedures, either via court resolution or ethical community dialogue, binding on every stakeholder.

PT Semen Padang also encourages staff and stakeholders to pay a contributable amount of *zakat* (almsgiving) via an official *amil* (administrator) assigned as an inseparable unit of government-supervised management. There are incentives and rewards for company members who set aside *zakat* from their charitable income to be utilized with company CSR programs. The funding is utilized to create an impact in the community. The benefit for *zakat* payers within PT Semen Padang has driven the applicability of integration of Islamic social finance into taxation. Although the *zakat* payment does not substitute citizenship tax obligation, the donators are advised to claim the nominal contribution like expenses and equivalent account. This amount is deducted indirectly from the total tax obligatory for *zakat* payers during the consolidation of the annual tax return for a personal report to the tax office. Regarding the activities, collaborative programs involving the staff and management have been

delivered with the principle of religious care, such as constructing prayer facilities and conducting religious events, giving appreciation to prominent figures in society, sponsoring pilgrimage travel to Mecca, and financing upskilling.

An Assessment using *Al-Shatib's* Theory in *Maqasid Al Shariah*

Classifying and evaluating CSR programs require *maqasid al shariah* criteria. The main consideration in designing and delivering a program is *maslahah* and public interest. Also, the activities must not contradict *shariah* principles. The programs are considered impactful and effective when they reach the right recipients and partners. PT Semen Padang follows its internal good corporate governance and the social programs' financial reporting and accounting standards. The success criteria include well-being improvement guided by sharia and the contribution to the education and enlightenment of future generations. Table 1 shows the evaluation of the programs delivered by PT Semen Padang.

Table 1: PT Semen Padang ICSR Classification Based on *Maqasid Al Shariah*

No	Objective	CSR Program Initiatives
1	Religion (<i>Hifdz al-Din</i>)	The construction of mosques and worship facilities; the promotion of the Quranic village programs (recitation and memorization) and calligraphy art painting program; the celebration of <i>Aidul Fitri</i> and <i>Aidul Adha</i> along with animal sacrifice; Ramadhan festival; and support and donation for the orphans
2	Life (<i>Hifdz al-Nafs</i>)	Natural disaster assistance for victims and vulnerable groups; epidemic and plague program relief; blood donation campaigns; hygiene and sanitation; and drinking water facilities
3	Intellectual (<i>Hifdz al-Aql</i>)	Scholarship for children from underprivileged families; training support for better employable skills and entrepreneurship; the development of an applicable and inclusive human resource prowess (investment plans and productive retirement); the education of patriotism and national interest; sports and athletic programs; the renovation of damaged school buildings with better amenities
4	Lineage (<i>Hifdz al-Nasl</i>)	Mass circumcision program for children from underprivileged backgrounds; free healthcare services

		for toddlers and babies born in impoverished families; nutritious foods and vitamins for low-income families; and health behavior training
5	Wealth (<i>Hifd al-Mal</i>)	Economic empowerment programs for the community with lower income standards such as fishery conservation and fishpond activation; ecotourism initiation and development; leveling up local small-micro poultry farm and cattle breeder entrepreneurs

Source: Research findings based on the company's internal data (2021)

ANALYSIS AND DISCUSSION

Although PT Semen Padang has no formal declaration of sharia label, the company has implemented structured programs aligned with the *maqasid al shariah*. The practice that needs to examine further is the use of conventional banking systems and debt-based instruments that may contradict Islamic principles. The case study has shown that ICSR and modern business operations can go hand-in-hand in continuous good governance practices. The two systems share commonalities and applicability in the modern era. PT Semen Padang, assessed through several parameters and assessment criteria, showed a strong Islamic corporate culture, values, and traditions that have been practiced for years, albeit no explicit Islamic vision proclaimed by management and internal stakeholders.

The examination of data and information from PT Semen Padang under the framework and approach of ICSR shows the conformity of Islamic assessment and construct. In future studies, *maqasid al shariah* could be transcribed and contextualized into a workable parameter and determinant. As such, researchers in the Islamic economy could further define and comprehend the implementation of Islamic tradition in the contemporary world. The knowledge about the application of Islamic teaching can provide innovative thinking and alternatives to solve issues. Future research will also benefit from applying other Islamic conceptual works to evaluate PT Semen Padang's business operations and accomplishments.

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