
Forms of Islamic Business Ethics in Corporate Social Responsibility Activities for the Community

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Abstract: This research aims to find out the forms of Islamic business ethics in corporate social responsibility activities to the community. The purpose of the economy itself is to prosper society by carrying out responsibilities by the company. Corporate Social Responsibility (CSR) is a form of justice in the economy of society. Corporate Social Responsibility is a theory that explains the relationship between companies and the harmony of the surrounding community. This type of research is literature research and uses qualitative paradigms with a phenomenological approach. Data collection uses books, journals, articles related to CSR, business ethics, and community. Then after the data is prepared can be analyzed using data validity and data reduction techniques to draw conclusions. Corporate empowerment towards the surrounding community and other communities is a good form of corporate social responsibility, not only to provide a good image for the company.

Keywords: Coorporate Social Responsibility, Community, Ethics, Business

INTRODUCTION

The development of a company will have an impact on many people. Just as development will have an impact on the country's economy, have an impact on the social community around the company, and also have an impact on the progress of the company itself. So that the company does not necessarily only stand to advance the company's business but in order to have a goal that can later be accounted for to the country and the surrounding community. So the goal of the economy itself is the welfare of the community if the company does carry out its responsibilities.

This is in line with Dr.M. Azhar Basyir that the economic goal of Islam is Creating environmentally sound economic conditions. Realizing the economy by eliminating the nature of monopoly and all forms of economic colonialism, Creating a fair and equitable economy. In an effort to realize the above goals, according to the author, there must be operational measures in the economy that are closer to islamic ethical values. Because in the field of economics people often say how to get the most while the least. With this kind of principle, people will tend to ignore economic goals as outlined above, no longer paying attention to the consequences that others will suffer because of their greed (Mughni, 1998). If this attitude continues, then in this life there is no priority (virtue, al birr) in society. Thus. (Asnawi, 2001).

The company's responsibility to the quality of the country and the surrounding community is an obligation. Because indeed every human being has been burdened to become a person who can realize social welfare and improve the quality of life. If the company is demanded for welfare, it has also been regulated in Law No. 40 of 2007 concerning limited liability companies article 74 which contains d on the company's responsibility to the environment and social.

Corporate social responsibility (CSR) is part of the commercial relationship between the company and the community. Corporate Social Responsibility is a theory that explains corporate relations and the harmony of the surrounding community. There is a moral value of the company towards its stakeholders. This moral value is an issue related to corporate ethics towards corporate social responsibility.

Islam in the implementation of its business activities still prioritizes morals. Islamic economics and western economies also differ from their moral values. Western countries think only of profit, while Islam unites economic and moral activities as the teachings of Islam. As the hadith of the Prophet Muhammad (SAW) as follows:

إِنَّمَا بَعِثْتُ لِأَتَمِّمَ مَكَارِمَ الْأَخْلَاقِ

"Surely I am not sent, but only to perfect morals"

METHOD

This research is a qualitative descriptive literature study, using phenomenological and sociological approaches in this study. Data collection using data reduction is then inferred using narratives. The data presented is obtained directly from books, journals, texts related to the problem to be examined. The object of this study is an object that is used as a conclusion related to corporate social responsibility activities of the company towards society. The object of the research is Pertamina company.

RESULTS AND DISCUSSIONS

The definition of company social duty or called company social duty (CSR) is as follows: Bowman, who became named the Father of Corporate Social Responsibility, said that marketers have an responsibility to make policies, make their personal decisions, or observe network actions, which goal to understand the enterprise's beliefs according with the values contained in it. network. The primary concept recommend through Bowman is ready the responsibility of the enterprise to run its enterprise in keeping with the values and dreams that the network wherein the enterprise operates. This manner that the enterprise wishes to have a imaginative and prescient that is going past the enterprise's economic affairs. This social duty is directed each internally and externally to the enterprise. (Sudarsa, 2018).

Daniri said that the enterprise is not confronted with duties primarily based totally at the unmarried backside line, particularly the cost of the enterprise (company cost) that's handiest pondered in its economic condition. However, Corporate Social Responsibility need to be primarily based totally on a triple backside line that will pay interest to social and environmental issues. Djatmiko said that Corporate Social Responsibility may be understood as a enterprise dedication to behave ethically,

function legally and make contributions to financial improvement in addition to enhance the great of existence of personnel and their households, neighborhood groups and the broader network. That is, relying at the economic fitness of the enterprise does now no longer always assure sustainable boom for the enterprise. Issues concerning pollution, depletion of resources, waste. (Sudarsa, 2018)

Cases that arise withinside the field, for instance from a few companies. One of them so one can be mentioned right here is Pertamina enterprise in strolling numerous CSR applications in numerous paperwork and nature of its activities. Pertamina enterprise implements CSR with the goal of accomplishing all components of people's lives. In sporting out those activities, the enterprise seeks to dig up statistics approximately the maximum essential wishes of the encircling network which are wanted through the network. CSR software carried out through Pertamina for the network across the enterprise through searching on the effects of the yearly file on applications implemented, (Ilona & Situmaeng, 2015)

The field of education, the provision of scholarships to outstanding people, renovation of school buildings, construction of library rooms, renovation of public and private elementary school ceremonial fields, social fields: distribution of groceries, liquid milk, mass circumcision, providing compensation to elderly parents and orphans, building clean water reservoirs on buffer land sites, installing electricity installations for Majakerta communities, and providing assistance to communities affected by natural disasters. Health sector: the provision of medical aid in Balongan District Health Center Indramayu Regency and two surrounding subdistricts, the provision of clean water for the Kesambi Balongan block area is prioritized for health activities in this area, because this area is the closest area to balongan refinery, groceries package assistance to underprivileged people living in the ring area of one of Balongan oil refineries. Religious Affairs: renovating several mosques in balongan refinery area, distributing the Qur'an, providing sacrificial animal assistance to *Mustahik* in commemoration of *eid alAdha*, holding an event in commemoration of *Isra Mi'raj*. Sports Field: building sports facilities for the community such as volleyball courts, football fields and badminton fields, the creation of field space in Dharma Ayu Indramayu stadium. Economic field: buffer land management that can be enjoyed by the community covering an area of 250 hectares of rice fields that can be utilized by the community, providing capital for community working capital, carrying out coaching and training for farmers, ranchers and fishermen. Based on ISO 26000, there are six principles in the implementation of Corporate Social Responsibility (Moratis & Cochius 2011), namely community engagement and development, human rights, employment practices, fair operating practices, consumer issues, and the environment. It's just that the practice of Corporate Social Responsibility in Indonesia shows that the issue of community involvement and development has not been a concern for business people, so often corporate social responsibility programs only build an image. (Siwi, 2017).

So that corporate social responsibility activities carried out by the company are not only good images displayed. This is a form of the company's commitment to develop sustainable business ethics and practices to improve economic, social and

environmental quality. In its implementation, this concept relates to the relationship between the company and its internal stakeholders. Examples: Investors and employees, and the outside world (government, consumers, suppliers, environment, society around the company, etc.), and the wider community of partnerships and collaborations between the company and its stakeholders, and between the stakeholders. Show that corporate social responsibility is based on universal values and legal compliance.

Types of Corporate Social Responsibility

In the global context, the term corporate social responsibility has been used since the 1970s, especially after the publication of John Elkington's book *Cannibals with Forks: The Triple Bottom Line in 21st Century Business* (1998). It is becoming more popular. Develop three key elements of sustainable development: economic growth, environmental protection and social equality. Elkington divides CSR into three key areas: profit, people and planets. This idea explains that in addition to pursuing profits, companies must pay attention to the realization of human well-being and actively contribute to the conservation of the environment (planet). increase. (Sari, Fauzi & Sunarti, 2014). Social and environmental responsibility is the company's commitment to participate in sustainable economic development to improve quality of life and the environment, and is beneficial to both the company itself, the community, and society in general (Law No. 1). Article 1, Paragraph 3. Society-related 200740). exclusive). The ideal relationship between business (company) and society is controversial. Proponents of the concept of social responsibility argue that in addition to pursuing profits, businesses also have responsibility to society. (Prihasditya, 2011)

Corporate social responsibility is a company's commitment to the interests of its stakeholders. Therefore, CSR orientation is not just the fulfillment of company interests, but is a form of responsibility attached to each company to create a harmonious and balanced relationship between the company and its stakeholders in accordance with the environmental conditions, values, norms and culture of the local community. (Rahmayanti,2018) The purpose of CSR activities is, as explained by (Frynas, 2009) who saw that the company's consideration to carry out corporate social responsibility activities, among others, is generally for the following reasons: (Budiarti S & Raharjo, 2014)

- 1) To comply with rules, laws and regulations
- 2) As a corporate social investment to get a positive image
- 3) Part of the company's business strategy
- 4) To get permission to operate from the local community
- 5) Part of the company's risk management to reduce and avoid social conflicts.

Considering the values and principles of good corporate governance, all companies need three things to improve their image and reputation and support sustainable investment: Equity community empowerment for all stakeholders (not just shareholders), Efficient and discreet spending costs, especially to solve problems that arise for stakeholders. Corporate Social Responsibility as an entity in an era of highly free and competitive free markets, the company comprehensively covers best practices

in conducting business related to the value of GCG, including responsibility for the physical environment. Run and integrate. Relationship with waste, waste, pollution, environmental and social sustainability. (Rahadhini, 2010)

The scope of CSR by Elkington consists of three aspects known as the "triple bottom line (3BL)". The 3 elements consist of financial prosperity or prosperity, environmental fine improvement, and social justice. He additionally emphasised that organizations that need to put into effect the idea of sustainable improvement need to be aware of the "Triple P" specifically profit, people, and the planet. If it's miles associated among 3BL and Triple P, it is able to be concluded that "profit" is a manifestation of the financial aspect, "planet" is a shape of the environment, and "human" is a social aspect. Profit consists of entrepreneurship, joint enterprise groups/micro, small and medium enterprises, agribusiness, employment, financial infrastructure, and different effective businesses. Planet (environment) consists of reforestation, land reclamation, water management, nature conservation, ecotourism, environmental health, pollutants control, and green use of manufacturing and energy. People (social) consist of education, training, housing, institutional strengthening. (Afrida & Khairani, 2018)

Form a Community Around the Company

The network itself with great dictionary in Indonesian is a collection of living organisms that have a specific area and access to a specific area with all other areas. Network or union. (KBBI, 2019. In addition, Loren O.osBarn and Marti H Group of Nubben "The facility adjacent to the geographical area is a group, which is a major worker of comparable content material hobbies and sports, and major life. (YAMHAP & ANELA, 2013) From the series of understanding of the above understanding, it is a collection of these co-occurrences in the environment, as a collection of the same hobbies that can be set due to unusual goals. According to Eleanor Chambers, social responsibility of companies classified as three aspects. First, network development, training, training, spiritual sports and sports community commitments. Second, a product with social responsibility is created. Third, employee family. Staff family members include employee welfare and participation, including: According to HADI, those who are certainly linked to the network are CSR sports, development assistance, Avenue, and environmental lighting, fitness assistance, spiritual, and second travel assistance, academic assistance, academic assistance, school support, academic Aid, academic assistance, school support, academic assistance, school support, academic assistance, school support, academic assistance, school support, academic assistance, school support, academic assistance, school support, orphanage, orphanage. , Caries etc.

The remarks set under the agency and the network are not effective in the reputation of the agency. However, the commitment phrase should start with a system of corporate commitment to the network. It is not the most effective ethical stress, but legal law. The network is a gathering of people who do not achieve unusual goals. I have successful success. Networks are usually interested, this is delighted, Channel hobbies, hobbies, and will be achieved together to make unique interest. Similarly, this network gets a comment to create an extraordinary human source. An agency that can use the

results of the software to turn sports into personnel who can be hired there. Because of its interrelationships, any technology of those deceived with the help of agencies may be able to manipulate human resources in the future. Therefore, this form of interest can be beneficial to many internal and external parties.

Islamic Business Ethics in Corporate Social Responsibility

Responsibility In Sharia business, it pays great attention to and regulates freedom in carrying out business activities and determining business goals. The regulation aims to make the form of a business directed, have good benefits, and provide mutual benefits both between business people and the community. With clear rules, it will certainly make it easier to control the responsibilities of each business person. The mutual help should be done, If in general a business competes with each other to win the market and have loyal customers so that it will generate the maximum possible profit. From this kind of business pattern, it is very visible that many business people are only centered on the results of the profits obtained without paying attention to and touching the social aspects of the business results. The social aspect in question is to share the results of profits to people in need, both in the form of *zakat*, *infaq*, and *shodaqoh*. If business people are able to put the social aspect as their main goal, then it is no longer profit that is the priority of their business goals, but the realization of the impact of mutual help to provide mutual benefits.

Among the social responsibilities that Muslim entrepreneurs must carry out are the following (Yaacob & Azmi, 2012): Meeting the needs of families and the weak, the responsibility of a Muslim businessman to feed the family and help the weak, To serve the community, In addition to personal and family needs, striving for wealth will also benefit the people. Entrepreneurs always strive to provide value to society, both directly and indirectly. Assistance that can be distributed by entrepreneurs to society either materially or with affection. Islam encourages its followers to love each other, help each other, and work together to do good deeds and eliminate evil. As long as he has the ability, the entrepreneur must always try to do good deeds for the welfare of society. Developing the economic strength of society, There is no doubt that people look at powerful people economically. Respect and admiration for this group made them very influential both politically, economically and socially. A study by Fadli found that the contribution made by Muslim entrepreneurs in small businesses in Medan to improve the economic field was 90% while the contribution of Muslim entrepreneurs in SMEs was 30%. This proves that Muslim entrepreneurs contribute to the improvement of Medan's economy. In general, social responsibility in maintaining and strengthening the Muslim economy.

Business Ethics in Corporate Social Responsibility Activities Of Pertamina

Especially in the context of corporate knowledge, this ethical behavior in the form of fairness in business life and social responsibility becomes increasingly important to your organizational culture. We can identify business concerns, formulate our own code of conduct, and build strategic partnerships with employees, beneficiaries and communities, precisely because of the particularity of the knowledge society that

human resources are valued in manual labor, especially for intellectuals. Saying that each employee is unique, companies need to adjust future loyalty. (Croitto, 2014)

Another ethical dimension of knowledge organizations is management and leadership. Organizational culture is part of intellectual capital and it only guarantees the competitiveness of a company, so important values and goals are not only known to its members, but a way must be created to ensure compliance with norms and values by members of the organization, and ethical behavior proposed by the organization. Business ethics will have an important meaning in providing enlightenment for the business world in the future. Participatory management companies respond to demand not to be accountable for their own intellectual capital, which resides in managers knowledge. Business ethics will play an important role in future education in the business world. The phenomenon of the development of business ethics today is not only because the requirements of reality are becoming more and more blurred, because the actions of the perpetrators are more and more detached from the great moral values (ethics). In the context of Indonesia, the presence of business ethics is very important given corrupt practices, collusion, nepotism, monopoly and other increasingly common realities. These highly reprehensible practices are in stark contrast to the ethics outlined by the Prophet Muhammad al-Amin in commerce. See how *hadith* of the Prophet is already very systematic taught through words, deeds and provisions.

وَهُمْ يَتَفَسِّهُونَ رَحْمَتَ رَبِّكَ ۖ نَحْنُ قَسَمْنَا بَيْنَهُمْ مَعِيشَتَهُمْ فِي الْحَيَاةِ الدُّنْيَا
بَعْضُهُمْ فَوْقَ بَعْضٍ دَرَجَاتٍ لِيَتَّخِذَ بَعْضُهُمْ بَعْضًا سُخْرِيًّا ۗ وَرَحْمَتُ رَبِّكَ
وَرَفَعْنَا خَيْرٌ مِمَّا يَجْمَعُونَ

"Do they share the grace of your Lord? We have determined among them their livelihood in the life of this world, and We have exalted some of them above others to some degree, so that some of them may use some of the others. And the grace of your Lord is better than what they gather."

The verse explains the importance of social responsibility to those in need. According to Philip Nacy Cotler and Lee, the most successful entrepreneurs in the West such as Andrew Carnegie and Bill Gates have carried out their social responsibility to society by donating most of their assets to charitable organizations for those in need. Some Western companies even have their own foundations to do charitable work, thus enhancing their reputation in the eyes of their major shareholders. The study also showed that socially responsible companies had more advantages. Increased sales, while market value and stock prices are higher and better than companies that do not have such policies and structures. Compared to companies that don't implement social responsibility, research in the West also proves that companies that don't implement social responsibility are failed and undeveloped companies. Among the social responsibilities that Muslim entrepreneurs must bear are as follows:

Employers to feed families and help the weak, such as orphans or the disabled. As described in QS. Annisa (4): 36. "And you must serve God and not associate him with anything. And you will do your best for your parents, immediate family, orphans, the poor, neighbors near and far. God does not like those who are arrogant with his words."

The above verse tells us that a businessman is responsible to his family. This obligation takes the form of food, drink, clothing and shelter for his wife and children according to his ability. The duty to support the family, like social insurance, is performed by the head of the family. As a charity, zakat plays an important role in eradicating poverty. If applied as a whole, a country will have no trouble finding poor people to donate to. It all starts with applying the right philanthropy.

Therefore, philanthropy as a business can complement the needs of those who are less able and less able. There is a link between donation obligations and corporate performance. Serving the society, in addition to the needs of individuals and families, striving for wealth will also benefit the society. Entrepreneurs always strive to create added value for society directly or indirectly. The help that entrepreneurs can provide to the community includes helping those in need, both materially and compassionately. Islam encourages people to love, help, work together to do good and eliminate evil. As long as he has the ability, entrepreneurs should always strive to do good for the benefit of society. Entrepreneurs are intermediaries provided by God to help share their wealth with others. The more sincerely he gives to others, it means: *"Surely if you are grateful, Surely We will increase you and if you deny (My favors), then My punishment is very painful."* (Surat Ibrahim (14:7)). *An entrepreneur is also responsible for those less fortunate. Engaged in business in Medan doing so to generate income to support and meet the needs of their families, the rest is saved for savings, doing religious activities and helping the poor and orphans. There is a link between helping orphans and the poor and entrepreneurial performance.*

There is no doubt that people understand economic power in order to develop the economic power of society. Respect and praise for this group makes them very politically, economically and socially influential. According to a Fadli study, Muslim entrepreneurs contributed 90% to Medan SMEs to improve the economy, and Muslim entrepreneurs contributed 30% to SMEs. This proves that Islamic entrepreneurs have contributed to improving Medan's economy. In general, the social responsibilities for maintaining and strengthening the Islamic economy are:

Entrepreneurs are a key asset primarily for pushing Sharia-based, fully monetary devices into the community. Islamic marketers developing Sharia currency tools respond to evolving costly situations, convince the general public primarily through Sharia-based money games, and solve primarily based currency crises. Real Islamic Sharia who wants to have a deep know-how. The existence of Islamic economists in financial equipment that supports Sharia's ideas would not be possible without the pressure of the vehicle to know Islamic equipment. Entrepreneurs are a key asset primarily for pushing Sharia-based, fully monetary devices into the community. To realize the Islamic money device, businessmen need to focus on ethics and morals because it is a desire to be owned. Careless and unethical business players and businesses can no longer run their businesses well because they threaten social families and even harm consumers themselves. Allah SWT states: With fear, he can worship Allah (now unacceptable) and give him desire. Indeed, Allah's mercy lies in those who do good. "Business actors or company parties must have a mandate by showing an attitude

of openness, honesty, optimal service, and *ihsan* (doing the best) in all things, especially those related to community service. With the nature of trust, business actors have the responsibility to carry out their obligations. The nature of *tabligh* that can be conveyed by business actors in a wise, patient, argumentative, and persuasive manner will foster strong and strong human relations. Business actors or company parties must have a mandate by showing an attitude of openness, honesty, optimal service, and *ihsan* (doing the best) in all things, especially those related to community service. With the nature of trust, business actors have the responsibility to carry out their obligations. The nature of *tabligh* that can be conveyed by business actors in a wise, patient, argumentative, and persuasive manner will foster strong and strong human relations. Business actors or company parties must have a mandate by showing an attitude of openness, honesty, optimal service, and *ihsan* (doing the best) in all things, especially those related to community service. With the nature of trust, business actors have the responsibility to carry out their obligations. The nature of *tabligh* that can be conveyed by business actors in a wise, patient, argumentative, and persuasive manner will foster strong and strong human relations. argumentative and persuasive will foster strong and strong human relationships. Business actors or company parties must have a mandate by showing an attitude of openness, honesty, optimal service, and *ihsan* (doing the best) in all things, especially those related to community service. With the nature of trust, business actors have the responsibility to carry out their obligations. The nature of *tabligh* that can be conveyed by business actors in a wise, patient, argumentative, and persuasive manner will foster strong and strong human relations. argumentative and persuasive will foster strong and strong human relationships. Business actors or company parties must have a mandate by showing an attitude of openness, honesty, optimal service, and *ihsan* (doing the best) in all things, especially those related to community service. With the nature of trust, business actors have the responsibility to carry out their obligations. The nature of *tabligh* that can be conveyed by business actors in a wise, patient, argumentative and persuasive manner will foster strong and strong human relations. argumentative and persuasive will foster strong and strong human relationships. Business actors or company parties must have a mandate by showing an attitude of openness, honesty, optimal service, and *ihsan* (doing the best) in all things, especially those related to community service. With the nature of trust, business actors have the responsibility to carry out their obligations. The nature of *tabligh* that can be conveyed by business actors in a wise, patient, argumentative, and persuasive manner will foster strong and strong human relations. Business actors have a responsibility to carry out their obligations. The nature of *tabligh* that can be conveyed by business actors in a wise, patient, argumentative, and persuasive manner will foster strong and strong human relations. Business actors have a responsibility to carry out their obligations. The nature of *tabligh* that can be conveyed by business actors in a wise (wisdom), patient, argumentative, and persuasive manner will foster strong and strong human relations. (Rahmat, 2017)

Third: Everyone recognizes that in business activities the competition between actors is very tight. As outlined above, in order for the business to continue to run in

accordance with the desired, in carrying out its business activities need to pay attention to the ethics and norms that apply. With the openness of information to consumers and customers about quality products and paying attention to applicable norms and ethics, they will succeed professionally (Candra, 1995). This is based on a form of public trust based on professionalism carried out in its business activities. The logical consequence is a wide variety of deviant practices such as corruption.

Fourth: In business activities must be distinguished between legality and in the business world, both in terms of sales and morality. Because there is a possibility that there are businesses that legally (rule of law) can be done but unsettling morally society. Things like what is done in this country, at the beginning of the economic crisis in the new order, so that the budget deficit is not too large, the price of fuel is raised 100%, from the price of Rp. 750 to Rp. 1500, per liter. Raising prices legally, this is reasonable and legitimate, because there is a decision from the government. But conditions like this cause all components of the nation to become restless because there is no relevance between the increase in the price of all goods and the per capita income they have. (Ferrell, Fraedrich, Ferrell, 2011)

Just like the first one. Sustainable CSR activities show significant results for the community under the auspices of Pertamina. The following image as an example of CSR conducted by Pertamina can be used as an example for more advanced implementation in the future for other companies. The ability to make a good impact on society and other fields. Pertamina a through its 3 programs wants to always provide energy that can move the wheels of the economy. The energy that becomes fuel, as well as the energy that produces sustainable growth by implementing ESG (Environmental, Social, and Governance) based programs throughout its operational areas. (Pertamina, 2022)

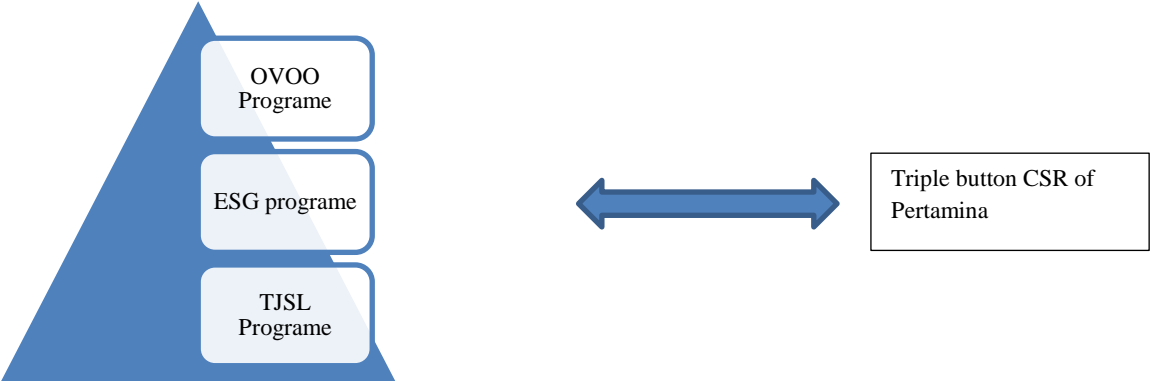


Figure 1. Pertamina's CSR triple button

Pertamina carries out the One Village One Outlet (OVOO) program or one village one base. OVOO aims to increase the availability of LPG services, so that people no longer need to buy at high prices at retailers. The data from OVOO program is January to July 2020, the distribution of subsidized 3 kg LPG in North Sumatra has reached more than 77 million tubes. Meanwhile, non-subsidized LPG, such as Bright Gas, is 13,903 Metric Tons (MT). To avoid subsidized LPG cylinders being resold by retailers, Pertamina stipulates that one family head may only purchase one subsidized LPG cylinder.

This ESG-based program is transformed into eight excellent programs that help small and medium-sized enterprises (SMESs) become independent, progressive, and lead the class. A Pertamina-funded partner, SMES Actors can quickly adapt to Covid 19 by taking full advantage of digital technology. In fact, many of Pertamina's sponsor partners have risen in rank and are globalizing to allow their products to penetrate the export market. This ESG-based program is transformed into eight excellent programs that help small and medium-sized enterprises (SMESs) become independent, progressive, and lead the class. A Pertamina-funded partner, SMES Actors can quickly adapt to Covid 19 by taking full advantage of digital technology. In fact, many of Pertamina's sponsor partners have risen in rank and are globalizing to allow their products to penetrate the export market.

Pertamina also contributes in supporting the achievement of the Sustainable Development Goals (TPB/SDGs) through the Social and Environmental Responsibility (TJSL) program. Pertamina runs the CSR program through various activities that are integrated with business strategies and benefit the operating area and affected areas, using a risk mitigation approach, shared value, and sustainability aspects. The CSR program planning is carried out with consideration to create a sustainable future and have a positive impact in various aspects to improve the quality of life of the community. Pertamina's TJSL program which is run through sustainable community empowerment has the aim of realizing community economic independence by establishing and fostering Micro Small Units (UMK). MSE development is carried out through the MSE Funding Program so as to encourage MSEs to advance to class. Management of the CSR program based on the Social Responsibility of ISO 26000.

Table 1. Pertamina CSR programmes

No.	Programme name	Information	Total
1.	SMEs program worldwide	Pertamina's SMEs EXPO Virtual Exhibition Program features 1,780 product selections. For 3 days, smexpo event was visited by 32,472 visitors from 38 countries so that it became SMES's business forum with a global market. Pertamina SMEs EXPO also won the MURI award as the Virtual Expo with the Most Product Selection in Indonesia.	100 foster partners.
2.	MSE program to move up the class	We carry out various digital training courses. Pertamina hosted a total of 209 training courses with 11,955 SMEs and 33 exhibitions with 292 SMESs. This raised 795 SMES in class and 621 SMES received a certificate and business license.	254 SMES Go Global.
3.	Program Fast Track MSE Academy	Organized into micro-middle classes of Go Modern, Go Digital, Go Online, Go Global	162 SMES out of 290 SMES have passed SMES

			Academy participants.
4.	Covid Adaptive SMES Program	Covid Adaptive SMEs supports Pertamina's support in the processing of Covid 19 and uses SMEs products.	597 MSME products sold are sponsored by Pertamina worth Rp. 17.15 billion.
5.	Pertamina's 30 BUMN Houses Program	After conducting online training 179 times, we conducted SMES registered in Rumahbumn.id.	Registered 8,633 SMES.
6.	Revolving fund program for SMES in the tourism sector	Pertamina provides a revolving fund to SMES in the field of tourism, especially in the five Top Tourist Destinations (DPSPs). With the support of the Coordinating Ministry of Maritime Investment, Pertamina distributed funds from the partnership program to SMES stakeholders in the tourism sector.	237 SMES actors in the tourism sector and received an injection of funds amounting to Rp. 21.66 billion.
7.	Pinky Movement Program	LPG 3Kg who wants to switch to LPG non-subsidy or bright gas sales. Pertamina has directed revolving funds to outlets and small businesses.	146 small businesses and 467 outlets received revolving funds amounting to Rp. 48.38 billion.
8.	Program PSMES	The SMEs-sponsored Partner Program is designed to provide the best facilities for the Pertamina SME1000, based on the results of Pertamina's curation. In addition to supporting publications on social media and local and national mass media inspiration, unique stories, achievements and other SMEs construction.	1000 foster partners.

Source:www.pertamina.com

Pertamina also constantly supports the achievement of the SDGs (Sustainable Development Goals), which are part of the environmental and social responsibility to realize the economic benefits of the community. The table above is a form of CSR in the local community where Pertamina was founded. Now that the economy of the community is growing and the economy of the country is growing, as many SMESs have built CSR programs in their construction.

CONCLUSION

All components of individual and community life in Islam are not worship that is only done to meet the needs of lust, but spiritual to Allah swt. So commercial activities

must also remain within the corridors of his sharia. As a result, the company has an obligation to carry out its duties to help the community around the company in need. Corporate social responsibility is one form of responsibility of a company to the surrounding community and other communities to help each other meet its needs, empower each other to become a quality community that is useful for the company itself and become a superior human resource. A good form of corporate social responsibility, not only to provide a good image for the company.

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