
Islamic Corporate Social Responsibility (ICSR): Integrating Islamic Values in CSR Beyond the Triple Bottom Line Perspective

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Abstract: The purpose of this research is to analyse corporate social responsibility based on Islamic business ethics. The method used is a case study with a qualitative descriptive approach. The informants in this study were the owners, employees, and customers of the restaurant. The result of the study is ICSR that corporate responsibility includes profit, people, and the planet based on the Islamic principles of *shidiq*, *amanah*, *tabligh*, and *fatonah* for justice (*ad adl*) and goodness (*al ihsan*). Accountability goes beyond the triple bottom line perspective because responsibility for profits, people, and the planet is not limited to obligations between humans and humans because of company policies, but corporate accountability as human obligations to God, including Islamic values as the spirit of ICSR which differentiates it from CSR in general. The main contribution of this research is to broaden the concept of CSR which sees accountability not only as profit, people, and the planet but beyond accountability to God because basically, humans are servants of God who must be responsible for all their actions and their lives only to God in accordance with Islamic values that taught by the Prophet.

Keywords: corporate social responsibility, Islamic business ethics, triple bottom line.

Article info: Received 12 March 2022 | revised 9 October 2023 | accepted 23 October 2023

Recommended citation: Leniwati, D., Amelia, S. A., & Affan, M. W. (2023). Islamic Corporate Social Responsibility (ICSR): Integrating Islamic Values in CSR Beyond the Triple Bottom Line Perspective. *Indonesian Journal of Sustainability Accounting and Management*, 7(2), 397-408. <https://doi.org/10.28992/ijsam.v7i2.559>

INTRODUCTION

Corporate social responsibility is an interesting issue nowadays (Baruah & Panda, 2022; Binh & Huong, 2022). CSR is a corporate concern based on three basic principles known as the Triple Bottom Line (hereinafter abbreviated as TBL), namely: Profit, People and Planet (Del Baldo, 2019). Basically, the TBL concept is the essence of CSR principles (Elkington, 2013; Pratama et al., 2022). The TBL concept is a concept developed by John Elkington in 1997 stated that in addition to pursuing profit, companies must pay attention to and be involved in fulfilling the welfare of the community (people) and actively contribute to preserving the environment (planet) (Elkington, 1998). TBL is an important element that must be considered by the company (Venkatraman & Nayak, 2015; Hourneaux Jr et al., 2018). TBL can be a benchmark for companies, by not only paying attention to the economic side, but also social and environmental aspects. The three aspects of TBL have strong relationships and interrelationships (Tseng et al., 2018).



Tuan (2015); Tauginienė & Urbanovič (2018); Ronald et al. (2019) illustrates from the economic aspect, the company must focus on its profits for the company's survival, and from the social aspect, the company must have a commitment to the community to provide the maximum benefit, and the last, from the environmental aspect, all company activities are closely related to environment. From this explanation, it can be stated that the company must be able to balance the economy in order to provide benefits to the community and maintain the environmental balance of each of its activities for the company's sustainability. The sustainability is not only about how much the company generates profit but also how much the company aware to their employees, social and environment around it. This could provide a community assessment of the company which would affect the company's sustainability (Gimenez et al., 2012; Sreitzer et al., 2012)

The phenomenon that occurs is that corporate responsibility to profits, people and the planet is carried out by companies only as part of company policy which must be carried out, not as altruism, where social responsibility should be carried out without expecting anything in return (Alfakhri et al., 2018). So the question is if the social responsibility carried out by the company is just an "obligation" without any values, how can CSR have an impact on the company's sustainability? The idea of CSR brings to the core of business ethics, where companies do not only think about themselves or only stand on a single bottom line which cannot guarantee the continuity and sustainability of a company. In fact, if a company wants to maintain the sustainability of its life, the company must pay attention to balance in aspects profit, people and planet, namely transparent and ethical behavior that supports the welfare of all stakeholders, including society and the environment, which is integrated into the organization's overall operational practices. Companies have a social and moral responsibility to comply with existing business regulations, not only for the sake of business continuity, but also to maintain a good balance in the business climate, social conditions in general and the environment (Helfaya et al., 2018).

In the context of corporate social responsibility, *maqashid as-yari'ah* is intended so that business actors or companies are able to determine the priority scale of their needs (Said et al., 2018), not only oriented towards the short term, but also the long term in achieving Allah's pleasure. Sustainability is not just about companies or organizations carrying out CSR as an obligation towards the economy, social and environment, but how ethical, moral, religious and spiritual values are integrated into the soul of CSR practices in corporate sustainability (Chabrak, 2015).

Many previous studies related to CSR have been carried out, CSR is linked to material (references), CSR is linked to environmental aspects and CSR is linked to employee welfare. Previous research has rarely discussed CSR in relation to Islamic values integrated into CSR. Although there is research that has linked CSR with spirituality, it is more about the spiritual concept, not its implementation.

This research focuses more on integrating Islamic values in implementing CSR in companies. Islam has the principle of balanced responsibility in all its forms and scope, between body and soul, between individual and family, between individual and social, and between one society and another. From an Islamic perspective, Corporate Social Responsibility (CSR) is the realization of the concept of *ihsan* teachings as the culmination of very noble ethical teachings. *Ihsan* is carrying out good deeds that can benefit others in order to gain Allah's approval. Besides that, CSR is an implication of the teachings of ownership in Islam. Allah is the absolute owner (*haqiqiyah*) while humans are only temporary owners who function as recipients of the Trust. Corporate Social Responsibility (CSR) is apparently in line with the Islamic view of humans in relation to themselves and the social environment, and can be presented with four axioms, namely unity (*tauhid*), balance (equilibrium), free will and responsibility.

Besides, for a Muslim, the purpose of doing business is not only to earn profit, but also to obtain the blessings and pleasure of God and bring benefits to community (Aiken et al., 2015). In addition, Islam teach justice, transparency, honesty as the basic ethics of the economic system (Niswatin et al., 2014; Hidayah et al., 2019) Along with the increasing awareness of ethics in business, business have begun to emphasize the importance of the interrelation of ethical factors in business. Ethics acts as a dividing line between what is lawful and unlawful in transactions. Business ethics can be used by people to think whether their business activities disturb other business or not, in order to realize good competition in business.

The Islamic business ethics are ethical norms based on sharia (Al-Qur'an and Hadith) that must be used as a reference by anyone in their business activities (Bouckaert & Zsolnai, 2012; Niswatin et al., 2014). The business ethics is expected to be a reminder for people to conduct their business in a good way, bring goodness to fellow human beings and make them close to God. In other words, Sharia is the main value that becomes guidance for business actors, therefore they should have a business ethics framework that can deliver the blessings of their business.

The object of research in this study is the halal food industry. Halal food industry have an Islamic vision and mission in company regulations has registered halal certification yet from the Indonesian Ulema Council (herein after referred to as MUI). The existence of this certificate for the halal food industry is very important. The certificate guarantee companies an attitude of openness, honesty, optimal service, and *ihsan* (doing the best) in all things, especially in relation to community service. The certificate also ensures several things such as the service, the cooking method, the selection of the quality of the product, the determination of the price, and the management of the administrative division (Ayuniyyah et al., 2017)

By using a research design case study, this study wants to analyze more deeply how the halal food industry implements its social responsibility to profits, people and the planet by integrating beliefs in Islamic values in their organizational culture. This study is interesting to research further considering that corporate responsibility should not only be limited to the legality of the MUI certificate but as explained above that the company should be responsible based on Islamic business ethics that prioritizes benefit to the entire community. This study fills the research gap of previous research related to CSR by looking at it from the perspective of Islamic business ethics which is full of the values taught by the Prophet Muhammad, SAW. It is hoped that this research could complete Islamic corporate responsibility beyond the triple bottom line perspective.

METHODS

This study used qualitative research methods. Qualitative research is essentially observing people in their environment, interacting with them, trying to understand language and interpretations of the world around them. By using qualitative methods, the data obtained are more complete, more in-depth, credible, and meaningful so that the research objectives can be achieved (Sugiyono, 2014).

The object of research in this study is the halal food industry in the city of Bogor. The source of data in this study is primary data. Data collection techniques used in this study are observation, interviews and documentation. Key informants in the interview amounted to 6 people who were able to provide information as the research question above attached in Tabel 1.

Table 1 List of Key Informants

No	Key Informants (not real name)	Education	Position
1	H. Iqbal	Bachelor	Owner of the industry
2	Jajang	Vocational High School	Employee
3	Yusuf	Vocational High School	Employee
4	Nanda	Bachelor	Customer
5	Asri	Bachelor	Customer
6	Arman	Bachelor	Customer

Source: Processed by the author

Data analysis techniques in this study are proceeds by coding, data reduction, data display, validation and verification, and conclusion.

RESULTS AND DISCUSSION

Corporate Social Responsibility to Profit based on Islamic business Ethics

The Islamic Principle of *Shidiq* in Profit Accountability

Empirically, based on the depth interview, it is concluded that the owner prioritizes honesty in their business. He believes honesty makes his business increase sharply. The owner said that this achievement is inseparable from the honesty that is applied in his business, as the owner said,

“Within two months, my business is starting to be in great demand by consumers, so it has increased to 20 from 3 tables. Initially, the price of my food is Rp2.000,00 become Rp3.000,00. Currently, the price starts from Rp3,500,00 to Rp4,500,00. Initially, this restaurant only produced 500 to 1000 skewers of satay per day, so the monthly profit ranged from Rp60.000.000,00 to Rp90.000.000,00. Over time, restaurants have increased the number of consumers, so that currently the number of satay production is 3000 to 7000 skewers per day, and per month we can earn a profit of Rp100.000.000,00–Rp300.000.000,00.”

Of course, He believed in this achievement because he emphasized the principle of *shidiq* to employees as he said,

“It is very important to apply this honesty, sincerity and so on. They are not only a theory, but also needs to be applied in daily business activities. I also conduct briefings to employees every month. Before getting paid each month, I gather all employees, almost 50 people. In the briefing activity, the first thing we expressed is our gratitude what we have now. I usually teach my employees as that way, so I indoctrinate them to always be grateful because we have jobs, and so on. I always emphasize my employees to cultivate honest behavior, because honesty is one of the characteristics of the Prophet and in business, honesty could bring blessings. I trust it”

From the statement above, it can be concluded that the company is responsible for implementing *shiddiq* in achieving business profits.

The Islamic Principle of Amanah in Profit Accountability

Empirically, it is found that the company applied *Amanah* in the business. They trust that *Amanah* must be applied in order to maintain customer trust and loyalty as the owner said,

“If an employee is dishonest, even once, I immediately fired him on the spot, wanting him to have worked. Even he has been working for two years, three years, I don’t see that. If he is dishonest, for example, stealing, drunk, or may be fighting while using company attributes, immediately I fired at that time. That is my role. No mercy.”

The statement related with the results of interviews with employee 1 as follow,

“It’s really necessary, the key is to be honest. From our daily routine, when we are serving, or at the cashier, often the customer forgets about his change, because after finished, he goes or sits down and forgot the change is left behind. At that time, we have to quickly give the change, we ask carefully whether this money really belongs to him or not. Then there are often those who ask for additional orders, we automatically take the money with him and bring the change too. Being honest, is really needed in this job.”

This is reinforced by statement of employee 2 as follow,

“The honesty and trustworthiness have been applied for a long time, for example, from the service, if there is a less of change, we will check the receipt later, if it is true, we will definitely give it.”

From the results of the interview, it can be concluded that the company is responsible for implementing the Islamic principle of *Amanah* in achieving business profits. This is proven by the owner who firing employees immediately. This is certainly a strong warning for employees as the owner said,

“I just want to educate them to become human beings who truly adhere to religious teachings, disciplined, have honesty and have high integrity and amanah (trustworthy). No more! Because, for me, it is a requirement not only for business but also for life as our Prophet teach to us”

The Islamic Principle of Tabligh in Profit Accountability

Empirically, it is found that communication always implemented in their business. The owner always discusses the restaurant’s finances with the financial manager, his own sibling. This is evidenced by the owner’s statement during the interview as follows,

“Related with communication, of course, we do it such as a big meeting with the family, because this is a family business, the departments that take care of finances until the kitchen are my family, so we often communicate about the strategy going forward, this is how it is, because if we do not communicate each other, later it must be a miscommunication. It is not good”

From the statement above, it is clear that there is a close relationship between the owner and employees in communicating. Besides, this is a family company so communication and openness are not a problem in their business. As the goal for the advancement of the restaurant business that a businessman must have a friendly and communicative nature because it is impossible for a business to run without interact with each other.

The Islamic Principle of Fatonah in Profit Accountability

Empirically, the owner always tries to do achieve the profit by creating and executing sales strategies through various existing platforms. The owner develops his business by marketing it on various social media such as

Instagram, Whatsapp and mouth to mouth by announcing it in the Bogor city community group. This is in accordance with the results of interviews with the owner as below,

“The restaurant sell its products through social media such as Instagram and Whatsapp, by announcing it in community groups in the city of Bogor, as well as information given by word of mouth. We as owners must always be updated with the digitalization and always try new strategies in marketing our products. A business actor must be smart and tenacious in trying. The important thing is halal.”

From the results of the interview above, it can be concluded that the company do their business using *fatonah* nature in achieving business profits. This is evidenced by the owner’s efforts to update their products on social media, which requires a strong strategy in marketing without having to leave Islamic business ethics.

The Islamic Principle of *Syaja’ah* in Profit Accountability

A businessman must have spirit because it is impossible for a business, especially a restaurant business, to run without spirit. In the beginning of his business, the owners build their business with his own money. Likewise, to pay the salaries of employees, the owner uses his own money when he first starts a business, then in the second and third months he uses the results of the business. This shows the nature of the spirit to take risks in trying even though they have to sacrifice at the beginning. As explained by the owner,

“When I opened it, in the first month, The salary given was not the result of my business but my own money, the important thing is that the business goes forward first. The second month, the third month is just paying the profit from the business”

From the results of the interview above, it could be concluded that the company is responsible for implementing the nature of *syaja’ah* in achieving business profits, this is evidenced by the owner’s spirit and sacrifice in taking risks.

Corporate Social Responsibility to People Based on Islamic Business Ethics

The Islamic principle of *Shidiq* in People Accountability

Empirically, from the results of research on corporate social responsibility in the people aspect based on the *sidiq* principle has been implemented, this is in accordance with the results of interviews with the owner as follow,

“I conduct briefings to employees every month. I emphasized that we must be honest, don’t forget to pray five times a month. It is reviewed every month. Also I review related to services, what should we do, then I reviewed the last job evaluation too. What are the shortcomings of the work evaluation, what are the problems this month, is there something we have to change, do we have to do this, and so on. We really evaluate, so step by step. We learn from the experience itself.”

From the statement above, it could be concluded that the company is responsible for implementing honesty in matters relating to the employees (people) as evidenced by the owner of the restaurant who conducts briefings with employees every month, one of which contains a warning to act honestly. Employees implement it in daily activities starting from the smallest things considering that honesty is something that must be done especially for business people. By being honest, you will reap a lot of goodness, such as gaining the trust of consumers, superiors and friends so that the actions taken are always positive. Being honest must be instilled in each of us because honesty is one of the characteristics of the Prophet and honesty will automatically be reflected in the business being carried out.

The Islamic Principle of *Amanah* in People Accountability

Empirically, the nature of this trust has been applied in order to maintain customer trust and loyalty, such as serving halal and quality food, as well as providing the best service for customers. This is in accordance with the results of interviews with the owner,

“It goes back to each individual, so there are conditions that we need to comply with, for example, to be honest. Small example such as if there are the customer forget or miss their wallet, so the cashier would automatically keep it and give it to them. Now, starting with small things like that, I emphasize that, because if an employee is not honest, once he is caught being dishonest, he is immediately fired them on the spot as I have said before.

And then, he continues as follow,

“*Amanah* is necessary, for example, right here, every customer who orders it, for example, orders satay, he wants it to be grilled not too dry, not too burnt, then for example, ordering a drink, don't be too sweet, or not too much ice. Even there are those who ask to be wrapped after eating or sometimes there are drinks, yes, of course we will pack them.” That's the same. With *amanah*, we must be able to give service as customer ask to us”

From the results of the interview above, it can be concluded that the company is responsible for the aspect based on the nature of *amanah*. Dismissing employees at the same time if they are proven to be untrustworthy is a harsh sanction from the owner to enforce trust, honesty and self-discipline in work. The goal is to apply a sense of responsibility as well as discipline, honesty and trust. Employees implement it in daily activities starting from the smallest things such as not ignoring consumer requests when asking for help. By being honest and trustworthy, it will increase consumer trust, so that they are also interested in visiting the restaurant again.

The Islamic Principle of *Tabligh* in People Accountability

A businessman must have a friendly and communicative nature. In addition, in conveying information, a businessperson must use polite, wise and friendly to customers and business partners. Empirically, it was founded that the object have been applied *tabligh* in their business as explained by the owner and also their following employees,

“Good communication, polite and friendly are the main thing in business because here we are waiters, consumers are king, now we can't serve without hospitality, at least we smile, serve well, even though there are some employees who can't smile, I pull them to the kitchen, not in the service section. Because sometimes there are some employees could not smile, That's the characters. I usually put them on the backstage such washing dishes, cooking and others. Otherwise, if they could smile, friendly and communicative, I would put them at the front in service section. I am still training and learn them to smile, but sometimes it is difficult if it is their character, but they must do it as a consequence of their job, Besides, smiling is worship and it is recommended by the Prophet”

The same thing is also said by two of the employees as follow,

“It's necessary, because we have to actively talk. For example, if we deliver orders, then we put the food in the table, automatically, we have to talk with the customer at that time.”

“It's also necessary, because sometimes customer orders the wrong order, or the wrong table because costumer move to other tables. For example, so when we deliver the food in the wrong table, we have to be active and brave to apologize for our mistakes, especially if we get it wrong.”

From the results of the interview above, it can be concluded that the business is responsible for the people aspect based on the nature of *tablig*, this is proven by the owner by placing employees who are known to be able to communicate well and smoothly and are known to be friendly in serving. Meanwhile, employees who are not able to communicate well and are known to be less friendly are placed in the kitchen or in section which do not directly meet with customer. This proves that the nature of *tabligh* is so important to apply. Due to the large number of customer requests regarding orders or other matters, it requires employees who could actively speak and friendly in daily work.

The Islamic Principle of *Fatonah* in People Accountability

Intelligence is not only intellectual intelligence but also emotional intelligence and spiritual intelligence. These intelligences support each other in a business. Empirically it was found that employees whose average education level was only elementary school, junior high school were really trained by the owners, not only how to count such as in remembering the price of food but also being trained not to be emotional and always sincere when serving customers as follow,

“The employees here have basic education from elementary school, junior high school, so I train every month to count or whatever, like remembering menu prices and others. Usually I train when I want to give a salary, for example I ask “how much is the price of satay mixed with 10 skewers? If the answer is wrong, then I did not give the salary. It is like an elementary school kid who wants to go home and I tell them to learn to count first. So basically, I want to emphasize that don’t just work but work smart! the brain can be trained. From the training, it could be seen which one understands which one does not, for example, he turns out to be smart, so I raise his position to the cashier, sometimes directly to the leader. For training, we do briefings and evaluations, because we only train service, because it’s cooked at home, here it’s just finishing. So the training is related to customer service, how to communicate with customers, and we train it every month”

From the results of the interviews above, it can be concluded that the company is responsible for the people aspect, in this case the employees, based on the *fatonah* nature, this is evidenced by the holding of monthly training for employees. It aims to train the knowledge of employees. Employees who are unable to answer are subject to sanctions or light punishment. Likewise, for employees who always answer questions correctly, and are proven to have good performance, the owner does not hesitate to give rewards in the form of promotions. This proves that the nature of *fatonah* is so important to motivate employees to continuously improve their knowledge.

The Islamic Principle of *Saja’ah* in People Accountability

A businessman, both employee and owner, must responsible to customers. Bravery must be possessed to interact with customers, to serve well, and courage to overcome complaints and problems experienced at work. As explained by the owner,

“Bravery is a must, brave to be responsible, including brave to be responsible for carelessness to our customers, mistakes with customers, so being brave is a must.”

From the interviews above, it could be concluded that the company is responsible for the people (employees) based on *saja’ah*. This is proven in daily activities starting from the smallest things such as brave to communicate with customers, brave to complete customer requests, and other bravery to take a risk during the business process.

Corporate Social Responsibility (CSR) to Planet Based on Islamic Business Ethics

Empirically, it is found that the company has done CSR to Planet. This could be seen when serving their food, they use a bamboo mat covered with banana leaves, so that every time they serve food, they only need to replace the banana leaves. For this reason, the largest waste produced by the company is categorized as easily biodegradable waste because it is plant waste, so it does not damage the environment.

In addition, the restaurant uses equipment made of glass and has a long term of use, so there is no routine waste disposal related to the glass equipment. Besides, they use a fan when burning the satay, and the distance is not too close to the customer's table or crowd so that there is no pollution in the surrounding environment as expressed by the owner as follow,

“We use a bamboo mat and cover it with banana leaves, so that only the banana leaves are thrown away, so we have minimal waste that can easily damage the environment. Because even the biggest garbage comes from the banana leaf base, at least there are leftovers from visitors' food, now that's also garbage that rots easily, right. In addition, we also intentionally leave a distance between the satay grill and the customers' tables, so that each customer is not too polluted by smoke. Likewise road users, because it is close to the road, they are not harmed either.”

Another statement related with the environment as the employee said,

“Regular activities related to our environment include community service which is carried out almost every day, of course. Because after the restaurant closes, it's definitely dirty, there's a lot of trash, so let's combine the garbage here with the kitchen waste, then throw it in the dump that we usually throw there.”

From the statement above, it can be concluded that the company is responsible for environmental aspects (planet) as evidenced by disposing of waste in its place, and easy to decompose because it comes from plants and animals.

Integration of *Al Adl* and *Al Ihsan* Values as the Soul in the Implementation of Islamic Corporate Social Responsibility (ICSR)

Empirically, it was found that the Islamic principles taught by the Prophet Muhammad SAW, namely *shidiq*, *amanah*, *tabligh*, and *fatonah* when doing business, appear in the implementation of corporate responsibility to profits, people, and the planet. These principles are the spirit/soul that will bring sustainability to the company and indoctrinate companies to do things based on the religious teachings taught by the prophet Muhammad. Whatever is done is no longer due to obligations and burdens for the company but is directed towards *Al Adl* and *Al Ihsan*. *Al Adl* means economic, social and environmental balance. balance or fairness in business is when a corporation is able to put everything in its place. In activities in the business world, Islam requires doing justice which is directed towards the rights of other people, the rights of the social environment, the rights of the universe.

Natural and social balance must be maintained at the same time as business operations, in the Al-Quran Surah Huud verse 85 Allah says “O my people, provide sufficient measures and scales fairly, and do not harm people with their rights and do not You create evil on the face of the earth by causing mischief.” From this verse it is clear that corporate sustainability will be realized if the company places responsibility on profits, people and the planet according to its portion. Profit, which is the company's goal, should not dominate by maximizing profits without paying attention to employee rights and even destroying nature. The principles of honesty (*shidiq*), trustworthiness (*Amanah*) are values for realizing *Al Adl* which are integrated in CSR implementation.

Al Ihsan is also an integrated value in Islamic principles, namely *shidiq*, *amanah*, *tabligh*, and *fatolah*. *Ihsan* is doing good deeds, without any particular obligation to do so. The principles implemented during CSR implementation are based on elements of *ihsan* as a process of intention, good attitudes and behavior, good transactions, and efforts to provide more benefits to stakeholders. Islam only commands and recommends good deeds for humanity, so that the deeds carried out by humans can add value and elevate the status of humans, both individuals and groups.

So it can be defined that ICSR is corporate responsibility which includes profit, people, planet based on the Islamic principles of *shidiq*, *amanah*, *tabligh*, and *fatolah* for justice (*ad adl*) and goodness (*al ihsan*). In this way, Responsibility has gone beyond the triple bottom line perspective because responsibility for profits, people and the planet is not limited to obligations between humans and humans because of company policies, but corporate accountability has gone beyond that, namely human obligations to God, including Islamic values as the spirit of ICSR which differentiates it from CSR in general (Khurshid et al., 2014; Bukhari et al., 2021; Gunardi et al., 2022).

CONCLUSION

The concept of social responsibility (CSR) which includes profit, people and planet, integrated with the principles of Islamic business ethics in its implementation will enhance the existing CSR concept. The values of *sidiq*, *amanah*, *fatolah*, *tabligh* and *sjadah* in seeking profit are not just blind profits but are in line with the ethics taught by the prophet. as well as treating employees and the company's concern for the planet. With CSR based on Islamic business ethics, it is hoped that it can provide enlightenment to companies that the company's accountability is not only for the profit of people and the planet but in fact, by applying Islamic business ethics in CSR, the company is indirectly responsible to God, the owner of everything. Islamic business ethics principles direct people to always be honest. trust. intelligent, interact with fellow human beings. be brave by always prioritizing politeness and always caring about the surrounding environment. the concept of social responsibility (CSR) which includes profit, people and planet which is integrated with the principles of Islamic business ethics in its implementation in a business or business will enhance the existing concept. The values of *sidiq*, *amanah*, *tabligh*, *fatolah*, *Tabligh* and *Saja'ah* that are carried out when companies seek corporate profits are not just blind profits but all processes to achieve profit are carried out ethically according to what the name teaches. as well as treating employees and the company's concern for the planet. With CSR based on Islamic business ethics, it is hoped that it can provide enlightenment to companies that accountability is not only for people and planet profits but actually by applying Islamic business ethics in CSR, the company indirectly also responsible to God. The principles of Islamic business ethics dictate that people are always honest. trust. intelligent, interacting with fellow humans and brave by always being polite to fellow humans and always caring about the environment based on the teachings of the prophet.

ACKNOWLEDGMENT

This study acknowledgment to University of Muhammadiyah Malang which provides motivating space for lecturers to write scientific articles.

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