

Measuring Maqasid Sharia for Corporate Social Responsibility (The Analysis on Bank Indonesia Scholarship Program)

Setiawan bin Lahuri¹⁾, Shinta Syafa Harfiah²⁾, Ainun Amalia Zuhroh³⁾

¹Master Hukum Ekonomi Syariah, Universitas Darussalam Gontor

E-mail: binlahuri@unida.gontor.ac.id

²Master Hukum Ekonomi Syariah, Universitas Darussalam Gontor

E-mail: shintasyafaharfiah1302@gmail.com

³Hukum Ekonomi Syariah, Universitas Darussalam Gontor

E-mail: ainunamalia@unida.gontor.ac.id

Abstract

This study aims to determine the practice of Corporate Social Responsibility (CSR) program at Bank Indonesia to optimizing education by scholarship program at University of Darussalam Gontor based on maqasid sharia overview. The method used in this research is field research, which directly related to the object. The data source used in this study are primary and secondary data collected by triangulation method. In the process, researchers conducted observations, interviews with 30 respondents and documentation. The results showed CSR program in the form of scholarships has included the principle of maqashid perspective on the aspect of Tahzib al-Fardh (Individual Education). In general, the impact of CSR Education for BI scholarship recipients and UNIDA Gontor is a strategic social investment. The recommendation is the application of maqāṣid al-shari'ah in the community of Bank Indonesia scholarship recipients must be implemented even better so it can be utilized by students and by the community.

Keywords: Corporate Social Responsibility, Scholarship, Bank Indonesia, Maqasid Sharia

1. INTRODUCTION

However in general, there has been a lot of government or non-government assistance for students who issue various kinds of educational assistance or scholarships. (Dynarski et al., 2022) This assistance is usually in the form of funds to support the costs that must be incurred by school or students during the education period at the desired place of study. (Anwar et al., 2021) A total of 4,408 people in various provinces have received various scholarships in 2019. And as many as 2,175 people received Indonesian Education Scholarships (BPI) from the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) in the first semester of the 2021-2022 academic year. BPI is provided by the Ministry of Education and Culture through the Education Financing Service Center (Puslapdik) to improve and build Indonesia's human resources and increase the usefulness of national education development funds (Kemendikbudristek, 2021).

What we will discuss in more detail is the Bank Indonesia scholarship about the implementation of Bank Indonesia Corporate Social Responsibility (CSR) in scholarship recipients in University of Darussalam Gontor and the implementation of Bank Indonesia Corporate Social Responsibility (CSR) in scholarship recipients in University of



Darussalam Gontor Perspective *maqāṣid al-shari'ah*. The Indonesian New Generation Community (GenBI) is the result of CSR from Bank Indonesia (BI) in the field of education. Bank Indonesia's Communication and Public Service Unit (UKLP) is responsible for the distribution of this scholarship, UKLP also carries out its duties as public relations from BI. In addition, UKLP is also a coach who directly oversees the GenBI organization. (Idham Irfhamillah, 2017)

To measure the success of an entity in carrying out the priority scale of needs in achieving *Falah* with the existence of *maqāṣid al-shari'ah* through a good and honorable life (*hayyah thayyibah*). (Elsa Monicha, 2020) Abu Zahrah in his *Ushul Fiqih* book formulated the concept of *maqāṣid al-shari'ah* by classifying it into three main objectives, namely: *Tahzib al-fard* (Education for individuals), *lqamah al-adl* (Upholding justice), and *Jalb al-maslahah* (Realizing benefit). With a *maqāṣid al-shari'ah* approach, the implementation of CSR in a company can develop well. (Khatib, 2022) The Bank Indonesia Kediri Representative Office is in charge of six universities such as University of Darussalam Gontor, UIN Satu Tulungagung, IAIN Ponorogo, IAIN Kediri, UNU Blitar, and UMPO. This discussion is important to be discussed to contribute to evaluating the implementation of CSR work programs at Bank Indonesia Kediri using a *maqāṣid al-shari'ah* perspective. So, the object that I choose is University of Darussalam Gontor was established on 04 of July 2014 with 5072 students. GenBI Commissariat University of Darussalam Gontor is under the Office of Bank Indonesia Representative Kediri Branch.

Then, in old research by (Hotmauli, 2020) the implementation of CSR at BPRS Al-Waliyah Medan it is enough to include of *Maqāṣid al-Shari'ah* category with the activities that have fulfilled the five aspect of *Maqāṣid al-Shari'ah* of the protection religion, soul, reason, posterity, and property. Then the object is at BPRS Al-Waliyah Medan. So, in next of literature review is showe by (Winda, 2021) the implementation of CSR program that have concluded to five concept of *Maqāṣid al-Shari'ah*, that is religion, soul, reason, posterity, and property. (Ascarya, 2023) It is not only to fulfill the company's obligations but the implementation of the CSR program is also carried out as a form of accountanbility to Allah Swt. The goals of this research is how the implementation of *Maqāṣid al-Shari'ah* in CSR at PT. Bank Sumut KCP Karya Medan.

Then, according to (Shafira, 2021), the implementation of CSR program practice of PT Bank Sharia Mandiri in 2017-2019 was implemented in several dimensions they are employment, health, occupational safety, consumers, social development, human rights, the environment, and fair operations. This dimensions was included to five aspect of *Maqāṣid al-Shari'ah*. So, in research of (Ari, 2020) the result of the analysis of CSR implementation of Islamic commercial bank in 2018 have used the triple bottom line concept by Jhon Elkington and ISO 26000. Based on CSR implementation of *Maqāṣid al-Shari'ah*, it shows that have implemented five safeguards and the implementation of *mashlahah*. (Retnowati et al., 2022) The concluded although there are similar studies using the theory of Corporate Social Responsibility (CSR) and *Maqāṣid al-Shari'ah*, but previous research is more inclined to *Maqāṣid al-Shari'ah* from the perspective of Imam Al-Syatibi which includes all five aspects, namely, *hifdzu ad-diin*, *hifdu an-nafs*, *hifdzu al-aql*, *hifdzu an-nasl*, and *hifdzu al-maal*.

In this research, the focused just in *mashlahah dharuriyat* as a basic human need. While the *mashlahah hajiyat* and *mashlahah tahsiniyat* are not paid attention to because does not bring any impact or value to people's life activities. Then the goals of this research is how the implementation of CSR of sharia commercial banks in Indonesia

perspective of Maqāṣid al-Shari'ah in 2018. Meanwhile, this new research is aimed at Bank Indonesia scholarship recipients of Darussalam Gontor University with the aim of finding out how the implementation of Bank Indonesia's CSR in the field of education in Bank Indonesia scholarship recipients from the perspective of Maqāṣid al-Shari'ah Abu Zahra.

2. METHODS

This research is field research, which is research that is directly related to the object under study. (Zarunnaim et al., 2021) The research location in this study is in accordance with the object of the research at University of Darussalam Gontor which is located at Jalan Raya Siman, Dusun I, Demangan Village, Siman District, Ponorogo Regency, East Java, 63471. The reason why researchers conduct research at Darussalam Gontor University is because Darussalam University is a waqf university under the auspices of Pondok Modern Darussalam Gontor. Darussalam Gontor University itself is a dormitory-based lecture that also has a vision, mission and a leadership spirit. Therefore, researchers are interested and will take the title of *maqāṣid al-shari'ah* analysis towards the use of CSR funds in education applied by Bank Indonesia scholarship recipients in University of Darussalam Gontor.

The data sources used in this study are primary and secondary. Primary data sources are data obtained directly from object data directly collected by researchers from the first source of research. (Ascarya, 2023) The primary data source in this study is a member of the Indonesian New Generation (GenBI) University of Darussalam Gontor. While secondary data is directly collected by researchers as support from the first source. These secondary data sources are for example books, company reports, journals, the internet, and so on. As for obtaining data collection in this study, researchers used observation and interview technique. (Zarunnaim et al., 2021).

3. RESULT AND DISCUSSION

3.1. Result

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a concept or action carried out by a company as a sense of corporate responsibility towards the social and environmental surroundings where the company is located (Hakim et al., 2022). In its development, John Elkington put forward a major discovery which became the basic concept in implementing the CSR program, namely the "Triple Bottom Line" (John Elkington, 1998; Novita & Iriani, 2018). This means that companies must pay attention to the 3Ps to maintain their business life. Not only prioritizing profit (Profit), but also must provide real and positive contributions to society (People) and participate in preserving the environment (Planet) (John Elkington, 1998).

In a previous study by Shafira Indriani (Indriani et al., 2021) concluded that the implementation of CSR program practices can be applied in several dimensions of the field, namely employment, health, work safety, consumers, social community development, human rights, the environment, and fair operations. Meanwhile, according to research conducted by According to Muhammad Iqbal, the research concluded that the implementation of CSR can be categorized according to its purpose, activities or

fields. Among others are programs on the environment, health, economic empowerment, education, improving work quality, to consumer comfort and so on (Iqbal, 2021).

Corporate Social Responsibility (CSR) aims to create a relationship between companies and the community that is harmonious, balanced, appropriate and appropriate to the environment, values, norms and culture of the local community (Utama & Rizana, 2017). The purpose of CSR is also explained in the main research, CSR has the purpose of contributing to economic, social and environmental progress. In addition, CSR participates in building capacity building with the community by implementing Good Corporate Government (Salam, 2018). In its implementation, the CSR program must have principles so that its goals can be achieved. The CSR principles in the research conducted by Ima consist of three principles, namely sustainability, accountability and transparency (Masupah, 2016).

CSR itself has been strictly regulated in Indonesia in Law Number 40 of 2007 concerning Limited Liability Companies, Law Number 25 of 2007 concerning Investment, and Regulation of the Minister of State-Owned Enterprises Number Per-5/MBU/2007 concerning the Environmental Development Program, specifically for BUMN companies. After that, corporate social responsibility was re-enumerated in Law Number 40 of 2007 concerning Limited Liability Companies (Nayenggita et al., 2022).

Maqasid Sharia for CSR Implementation

The implementation of CSR in Islam must fulfill several elements that make it a spirit so that it can differentiate CSR from the Islamic perspective with universal CSR, including *al-adl* (justice), *al-ihsan* (benefits) and *amanah* (Madi, 2019). The implementation of CSR that refers to Islam is that wealth cannot be concentrated in one group or a specific person. Because Islam hates the behavior of hoarding property without caring about others (Prastowo & Huda, 2011).

In a study conducted by Sri Adella Fitri and Ramadanis, it was found that overall the concept of maqashid sharia has begun to be applied in realizing CSR programs in Islamic banks. This means that Islamic banks are not only oriented towards profit. Paying attention to trade unions, local communities, governments, Non-Governmental Organizations (NGOs), consumers, poor people/the dhuafa is a way for banks to prove that the orientation of Islamic banks is not only profit but also carries out social concerns in accordance with the principles of maqashid sharia (Sri Adella Fitri, 2017).

Meanwhile, according to research conducted by Winda and Hotmauli, it shows that the implementation of CSR programs is carried out as internal and external activities (Sirait, 2021). Hotmauli Panjaitan said that CSR programs can be categorized according to the values of maqashid sharia, namely with internal and external activities. Internal, namely for employees, including routine religious studies, congregational prayers, sacrifices, professional penises, training and provision of pension guarantee funds. While external, namely activities involving the community including routine and non-routine activities (Panjaitan, 2020).

From some previous research by Saiful Muchlis explained that the maqasid sharia in the implementation of CSR must have first, care and preserve religion in the CSR program, care and care for the soul, care and care for the mind, care for offspring, care for wealth and care for the environment in the CSR program (Muchlis, 2018). The research also explains the level of building the operational concept of maqashid sharia in framing CSR, namely protecting and preserving the environment.

Muhammad Iqbal found in his research that maqasid syariah in the implementation of CSR at Bank Muamalat and Bank Syariah Mandiri in the aspects of maintaining descendants and maintaining reason including. The CSR program for maintaining descendants and reason has been carried out with a large contribution in nominal quantity, but the proportion is still less significant because the two banks have only been able to maximize social activities for maintaining assets and maintaining reason with school equipment assistance activities for orphans (Iqbal, 2021).

Aan Finarti and Purnama Putra's research categorizes the CSR work program of PT. BRIS Syariah using the Maqashid Syariah parameters by dividing it into 5 (five) main components, namely 1) protection of religion 2) protection of the soul 3) protection of reason 4) protection of property 5) protection of descendants. The work program indicator according to Maqashid Syariah which is the main priority at BRISyariah is protection of the soul. This is evident from the large number of activities carried out and the total funds used in 2012 amounting to 46% of the total CSR funds and in 2013 amounting to 50% of the total CSR funds (Aan Finarti, 2015).

Meanwhile, according to research conducted by Winda Aulia Maulida (Sirait, 2021) and Shafira Indriani (Indriani et al., 2021) There are five concepts of maqashid sharia that can be indicators of CSR program assessment, namely maintaining religion, reason, soul, descendants, and property. Therefore, the implementation of CSR at PT. Bank Sumut Syariah KCP Karya Medan is not only to fulfill the company's obligations, but the implementation of the CSR program is also carried out as a form of accountability to Allah SWT.

Reviewing the research written by Ari Nur Safitri (Safitri, 2020) shows that the CSR program with the triple bottom line concept can more easily fulfill the elements of maqashid sharia, namely the five safeguards and implementation of mashlahah dhoruriyyah which are the main focus of the implementation of the CSR program. In line with Ari Nur Safitri's research (Safitri, 2020) concluded that the implementation of CSR of Islamic general banks must always apply the concept of mashlahah. As in the research of Saiful Muchlis and Anna Sutrisna Sukirman (Muchlis & Sukirman, 2016) stated that the performance of the CSR program is realized well if it is based on the values of the maqashid sharia concept.

In the research by Diva Novia and Meutia Fitri (Novia & Fitri, n.d.) concluded from the results of his research that maqashid sharia has a good impact on the implementation of CSR programs of Islamic banks in Banda Aceh. This impact can be seen in the implementation of CSR programs which are assessed using the maqasid sharia indicators, namely maintaining religion, soul, mind, descendants, and property. In line with the research of Sri Adella Fitri and Ramadanis, the concept of maqashid sharia, banks in implementing CSR refer to 5 aspects, namely (1) maintaining religion (*hifdzu ad-din*), bank compliance in running products that are in accordance with sharia, for example far from the practice of usury, (2) maintaining the soul (*hifdzu an-nafs*), paying zakat on the body and also zakat on individuals, (3) maintaining reason (*hifdzu al-'aql*), training and education for employees (4) maintaining descendants (*hifdzu an-nasl*), fulfilling all employee needs so that employees can obtain welfare and (5) maintaining property (*hifdzu al-mal*), focusing on the needs and desires of customers and stakeholders.

Corporate Social Responsibility (CSR) Concept in Education

In the UUD 1945 constitution, it is mandated that education is important for all citizens as stated in Article 28B paragraph (1) namely that everyone has the right to receive education and benefit from science and technology, art and culture in order to improve the quality of their lives for the welfare of humanity, and Article 31 paragraph (1) which mandates that every citizen has the right to receive education.

In research conducted by Dea, it was proven that the education sector is one of the CSR program options that must receive company attention. Education has a role in improving the quality of humans as a development resource.(Dea Cendani Naraduhita, 2012). Education is the key for sustainable development and growth that favors the poor, so the business world should contribute to providing access to quality education.(Ahmad Fauzi, 2023). Therefore, the progress of education cannot be run alone, so there needs and synergy between companies, society and the government packaged through CSR programs(Izzah Puspita, 2022).

The involvement of companies in the field of education is very necessary to improve the quality of education in Indonesia. The role of the community or other parties in improving the quality of education has even been mentioned in Law of the Republic of Indonesia No. 21 of 2003 concerning the National Education System in Article 54. This role includes the role of professional organizations, entrepreneurs, and community organizations in organizing and controlling the quality of education services(Amerita, 2014).

3.2. Discussion

The Education CSR program that BI provides is in the form of scholarships. The Bank Indonesia scholarship program is directed not only by providing funds that can be used to support tuition fees, study allowances, and living expenses, but selected students will become members of the Indonesian New Generation (GenBI) community. The GenBI community was founded on 11th of November 2011. In November 2020, Bank Indonesia scholarships have been spread across 121 State Universities (PTN) and 60 Private Universities (PTS) throughout Indonesia with a total of 10,795 scholarship recipients.

Bank Indonesia scholarship recipients are not only given funds in academic allowances but also given funds in the form of community service. The amount of academic allowance provided by Bank Indonesia is Rp. 1,000,0000 every month. Meanwhile, the funds provided by Bank Indonesia in the context of community service are Rp. 10,000,000 each year each university. Thus, if added together, Bank Indonesia will provide scholarship funds to students in 2022, namely Rp. 3,600,000,000 for academic allowances and Rp. 60,000,000 for community service. GenBI University of Darussalam Gontor since in 2019 with the data member as follows:

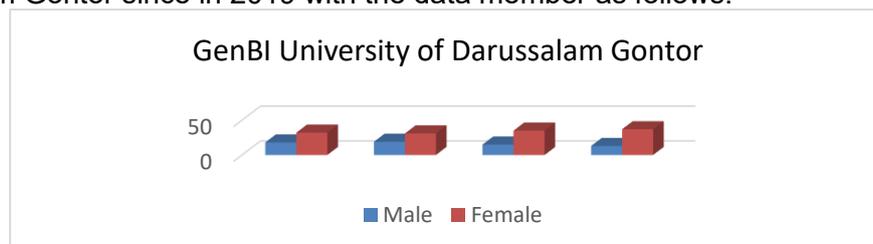


Chart 1. Data Members of GenBI 2019-2022

Source: GenBI members in each periode

The characteristics of Bank Indonesia education funding assistance (scholarships) are as follows:

No	Characteristics	Information
1.	A community formed by Bank Indonesia for students receiving education funding (scholarships)	The community formed by BI is named The New Generation of Indonesia (GenBI). GenBI is a means and vehicle for campus-based leadership development intended and managed by scholarship students
2.	Consistency with the number of recipients of education funding assistance (scholarships)	BI Kediri representative office is consistent in accepting 50 students from 6 universities, namely UIN Satu Tulungagung, UNIDA Gontor, IAIN Ponorogo, IAIN Kediri, UNU Blitar, and UMPO. This is also one of the characteristics of BI scholarships because the number of scholarship recipients is the largest currently as implementers of scholarship assistance outside the scholarship program from the government.
3.	Scholarship recipients are used as representatives of Bank Indonesia in providing education and socialization about the role and objectives of Bank Indonesia to the public	GenBI Kediri in its work program provides education and socialization of rupiah and characteristics of rupiah currency authenticity (CIKUR), also introduces the latest 2022 money emissions to the public with various existing pieces of training and studies. This is so that people can be educated and beware of the phenomenon of counterfeiting money.

Table 1 The characteristics of Bank Indonesia education funding assistance

Source : Bank Indonesia

This scholarship program is carried out to help education in Indonesia to minimize problems that exist in the education sector. In general, the impact of CSR Education for BI scholarship recipients and UNIDA Gontor is as a strategic social investment that determines the future of a nation, especially in giving birth to the next generations of superior nations. This is in line with the results of research conducted by Ilona and Retno in their journal entitled "CSR Implementation Increases the Role of Education in Community Development", which said that education is one of the main components in the key to sustainable development and growth. The company can have a critical impact on the empowerment process through improving standards and developing leadership and education.

Determining Maqasid Sharia on Scholarship Program as Corporate Social Responsibility

Maqāṣid al-shari'ah analysis of the implementation of Corporate Social Responsibility (CSR) in education for Bank Indonesia scholarship recipients in University of Darussalam Gontor has been fairly well implemented and implemented by existing provisions and procedures. Researchers in categorizing Corporate Social responsibility (CSR) work programs in the field of education for Bank Indonesia scholarship recipients in University of Darussalam Gontor using the sharia Maqāṣid parameter of Abu Zahrah's perspective. Maqāṣid al-shari'ah by GenBI University of Darussalam Gontor is carried out quite well, although overall it is not optimal because many activities are running simultaneously so that Bank Indonesia recipients do not only focus on the GenBI community.

The *maqāṣid al-shari'ah* review of Abu Zahrah's perspective consists of three aspects, namely *tahzib al-fard*, *iqamah al-aadalah*, and *jalbu al-mashlahah*. However, in this case, the review of sharia *Maqāṣid* used in the implementation of CSR in the field of education by students receiving Bank Indonesia scholarships at University of Darussalam Gontor is more inclined to the first aspect, namely *tahzib al-fard*. Everyone has a role to play in educating individuals and communities. This result of study takes in line with the previous research that educating in the first *Maqāṣid* means designing activities filled with messages of moral values so that they affect increasing the knowledge and skills of students, students, or the community. (Yanhoho, 2021)

GenBI University of Darussalam Gontor as front liners, agents of change, and future leaders in terms of maintaining the intellect to educate issues or provide studies on finance, economics, or others both to the community and to students. In addition, GenBI also holds seminars both online and offline such as the Sharia Economic Festival (Fesyar) or sharing sessions on challenges in the world of work, conducting counseling and training to the community, teaching elementary school or TPA students both in general knowledge and religious knowledge.

Other activities are by learning *Qiro'ah* with students as well as training or workshops to train and improve the ability to write, make CVs, and motivation letters. This is the concern and concern of the GenBI community for education in the surrounding environment both for students and the community. The existence of these programs shows that GenBI University of Darussalam Gontor fulfills its responsibilities as a recipient of Bank Indonesia scholarships and cares about the existence of education for students as well as for community empowerment.

GenBI University of Darussalam Gontor is also responsible for developing and increasing knowledge for members, students, students, and the community in overcoming economic issues that occur, which indirectly has an impact on efforts to increase human resources in the area under the auspices of GenBI University of Darussalam Gontor. As for educating this individual, it can be seen from:

a. Research or Development

In the GenBI community of University of Darussalam Gontor to train intelligence, we are required to take part in every competition held by Bank Indonesia to research the latest economic and financial issues. These competitions are such as LKTI, Essay, Video Creator, Podcast, and so on. It is, then developed for the knowledge of the wider community.

As for other developments, GenBI carries out community empowerment through its work program in the activities of the National Movement (GerNas) planting chili seeds and avocado seedlings, to be cultivated in the village as a source of life for the residents of Karangpatihan Village. GenBI teaches the community how to maintain it so that it can become a source of food for its citizens. This is also to hone the skills of GenBI members of University of Darussalam Gontor. The results of this study are in line with previous research which shows that CSR programs in the field of education are one of the strategies for human resource development (Scavarda & Scavarda, 2019). This is intended to equip the students of SMK RUS with special abilities so that students can enter the world of work armed with special skills so that they can be useful in the world of work.

b. Training

One of the applications of *hifdzu aql* and *hifdzu nafs* is by allocating funds given by Bank Indonesia to GenBI University of Darussalam Gontor which are used for training fees for members, students, students, or the community. The training programs provided are in the form of hydroponic training, thibbun nabawi training, session sharing about the world of work, workshops, and many others. The internal training of GenBI is by holding an event by Bank Indonesia Kediri, namely the GenBI Development Program. In this event, GenBI Korkom Bank Indonesia Kediri participated in a series of training seminars such as morning vegetables and TV compass, GenBI Polmix, GenBI ESQ, GenBI outbound, GenBI inspiration, and also GenBI G-Show. This is intended so that GenBI members can train their skills, abilities, and leadership well to become Bank Indonesia Frontliners, Agents of Change, and Future Leaders.

Meanwhile, in this GenBI Development Program event, GenBI University of Darussalam Gontor received the third-best award from 6 existing universities. Then the favorite member, GenBI member of University of Darussalam Gontor won it which was won by Yusuf Aditya.

The results of this study are in line with previous research which shows that the CSR program in the field of education in training aims to provide training through scholarships and it will be distributed to various companies in Indonesia. this pioneered program is expected to prepare local human resources who are reliable, skilled, and professional. The purpose of this program is to prepare human resources who are ready to work in various companies and can create independent humans who can start their businesses. Juniati Gunawan, Paulina Permatasari, Carol Tilt, 'Sustainable Development Goal Disclosures: Do They Support Responsible Consumption and Production?', *Journal of Cleaner Production*, 246.1 (2020) <<https://doi.org/10.1016/j.jclepro.2019.118989>>

c. Promotion

GenBI University of Darussalam Gonor has a role to provide knowledge about existing economic issues, such as the latest money emissions in 2022, the occurrence of causes of inflation, or even Islamic finance to students, students, and the public. Therefore, GenBI Universitas Darussalam Gontor conducts socialization and publication regarding the form of information that will be conveyed to students, students, and the community. In the form of socialization and publication, GenBI University of Darussalam Gontor makes information that is widely disseminated on various existing social media, makes interesting poster design, and is distributed in campus or school making, to create National standard competitions that can be participated by the general public, such as the holding of G-Fest (GenBI Festival) activities. This is to form active, innovative, and creative GenBI members.

The results of this study are in line with previous research which shows that CSR programs in the field of education in the promotion section are very many forms of CSR in social marketing public relations activities in several companies, where in general companies implement CSR activities in the form of social marketing activities which include programs in the field of education,

religious, economic, environmental, cultural, assistance for natural disasters and calamities, hygiene and health, partnerships, where companies have forms of CSR according to their respective creativity. (Savina et al., 2020)

If we look at the concept of CSR from an Islamic Perspective is including *al-adl*, *al-ihsan*, *mashlahah*, and *amanah*. GenBI University of Darussalam Gontor has implemented the concept CSR from an Islamic Perspective. That can be seen from GenBI University of Darussalam Gontor has not do any business or activities which it contains of *dzalim (al-adl)*, GenBI University of Darussalam Gontor only do the good activities or humanitarian deeds, so that the charity done to be provide the value and elevate the degree of self, both individual or group (*al-ihsan*), GenBI University of Darussalam Gontor has implemented the program related to philanthropy forms in various social aspects such as education, health, environmental preservation, the empowerment of marginalized people, etc (*mahslahah*), and GenBI University of Darussalam Gontor in every activities is an intention to be considered in human resource management as well as in driving a company (*amanah*).

4. KESIMPULAN

Based on the results of research that has been carried out, it can be concluded the implementation of Education CSR programs implemented by Bank Indonesia in the form of scholarships, training, and development. Scholarship programs are awarded to Primary, Secondary, and College students. Among those who receive scholarship programs for students is University of Darussalam Gontor which is gathered in the GenBI community. To run this community, it is necessary to implement useful programs. There are many positive things done by the GenBI community, especially in community empowerment. This community is a community of Bank Indonesia scholarship recipients who are trusted as Bank Indonesia's to assist in socializing Bank Indonesia policies to the public. GenBI aims to be Bank Indonesia Frontliners, agents of change, and also future leaders.

In the perspective of maqasid sharia, the implementation of Bank Indonesia Education CSR carried out by the GenBI community of University of Darussalam Gontor has included by the Maqāṣid perspective of Abu Zahrah as seen from the first aspect, namely *Tahzib al-Fard*. Educating individuals in this aspect of maqasid sharia means designing activities in the form of training and education programs filled with messages of moral values so that they affect increasing the knowledge and skills of students or the society. This can be seen from the work programs that have been implemented by GenBI University of Darussalam Gontor, such as the holding of good and inspirational studies and teaching, potential development, skill improvement, counseling to the community, workshops, sharing sessions, and many other activities that focus on the field of education both for students and the community. GenBI University of Darussalam Gontor has implemented the concept CSR from an Islamic Perspective *al-adl*, *al-ihsan*, *mashlahah*, and *amanah*.

5. REFERENSI

- Aan Finarti, P. P. (2015). Implementasi Maqashid Al- Syari'ah Terhadap Pelaksanaan CSR Bank Islam : Studi Kasus Pada Bank BRI SYARIAH. *SHARE Jurnal Ekonomi Dan Keuangan Islam*, 4(1), 37–66.

<https://doi.org/http://dx.doi.org/10.22373/share.v4i1.724>

- Ahmad Fauzi, M. M. (2023). Faktor Kebijakan Kedisiplinan Sumber Daya Manusia , Corporate Social Responsibility“ CSR ”, Peningkatan Pemberdayaan Sumber Daya Manusia dan Tanggung Jawab Sosial Terhadap Kesejahteraan Karyawan Pada PT. SKM. *JAMAN: Jurnal Akuntansi Dan Manajemen Bisnis*, 3(2), 67–80. <https://doi.org/https://doi.org/10.56127/jaman.v3i2.740>
- Amerta. (2014). *Corporate social Responbility (CSR) di Bidang Pendidikan*. Amerta.Id.
- Anwar, S., Husaini, A., & Timur, I. P. K. (2021). Pengaruh Beasiswa Terhadap Motivasi Belajar Mahasiswa Pendidikan Ekonomi Institut Keguruan dan Ilmu Pendidikan Kalimantan Timur Tahun 2021. *CENDEKIA (Jurnal Pendidikan Dan Pengajaran) IKIP PGRI Kalimantan Timur*, 7(1), 105.
- Ascarya, A. R. M. (2023). Developing maqasid index for Islamic CSR: the case of Ummah's Endowment Fund in Indonesia. *International Journal of Islamic and Middle Eastern Finance and Management*, 16(1), 835–855. <https://doi.org/https://doi.org/10.1108/IMEFM-12-2021-0474>
- Dea Cendani Naraduhita, T. S. (2012). Corporate Social Responsibility: Upaya Memahami Alasan Dibalik Pengungkapan CSR Bidang Pendidikan. *Jurnal Akuntansi Dan Auditing*, 8(2), 95–108. <https://doi.org/https://doi.org/10.14710/jaa.8.2.95-108>
- Dynarski, S., Page, L. C., & Scott-clayton, J. (2022). *COLLEGE COSTS, FINANCIAL AID, AND STUDENT DECISIONS* (No. 30275). <https://doi.org/10.3386/w30275>
- Elsa Monicha, H. E. P. (2020). *Maqāṣid al-Shari'ah: Sebuah Kerangka Acuan Dalam Pengukuran Keberhasilan Program Corporate Social Responsibility (CSR) di Perbankan Sharia*. Institut Agama Islam Negeri.
- Hakim, L. F., Novianti, E., Kadarisman, A., & Khoerunnisa, L. (2022). Implementasi Corporate Social Responbility Melalui Program Bank Indonesia Mengajar. *Jurnal Representamen*, 8(1), 108–127.
- Idham Irhamillah. (2017). *Evaluasi Komunikasi Internal Dalam Program Kegiatan Organisasi generasi Baru Indonesia KPwBI Sumatera Barat*. Ilmu Komunikasi Universitas Andalas.
- Indriani, S., Suryani, & Nugraheni, S. (2021). Implementasi Maqashid Syariah Pada Pelaksanaan CSR PT Bank Syariah Mandiri TBK. *Jurnal Studi Keislaman*, 7(2).
- Iqbal, M. (2021). Penerapan CSR (Corporate Social Responsibility) Perbankan Syariah Umum di Indonesia Perspektif Maqasid Syari 'ah. *Islamic Economics Journal*, 3(2), 221–249. <https://doi.org/10.21111/iej.v3i2.2720>
- Izzah Puspita, Nadia Ananda Machfuda, V. M. S. (2022). Analisis Pengaruh Pelaksanaan Program CSR “Beasiswa Gojek” Bagi Para Mitra Driver PT. Gojek Indonesia. *JISIP: Jurnal Ilmu Social Dan Ilmu Politik*, 6(1), 12–17. <https://doi.org/https://doi.org/10.22437/jisipunja.v6i1.16035>
- John Elkington. (1998). *Cannibals with Forks, The Triple Bottom Line of Twentieth Century Business*. New Society Publishers.

- Juniati Gunawan, Paulina Permatasari, C. T. (2020). Sustainable development goal disclosures: Do they support responsible consumption and production? *Journal of Cleaner Production*, 246(1). <https://doi.org/10.1016/j.jclepro.2019.118989>
- Kemendikbudristek. (2021). *2.175 Orang Terima Beasiswa Pendidikan Indonesia dari Kemendikbudristek*. Kemendikbudristek.
- Madi, M. (2019). *Implementasi Corporate Social Responsibility (CSR) Yayasan Hadji Kalla Terhadap Masyarakat Kota Makassar (Analisi Hukum Ekonomi Islam)*. Institut Agama Islam Negeri (IAIN) Parepare.
- Maspupah, I. (2016). *Perbandingan Pengungkapan Corporate Social Responsibility (CSR) , Penerapan Good Corporate Government (GCG), dan Pencapaian Maqashid Syariah Pada Bank Syariah Indonesia dan Malaysia*. Universitas Islam Indonesia.
- Muchlis, S. (2018). *Membangun Konsep Operasional Maqashid Syariah dalam Membingkai Corporate Social Responsibility (CSR)" (Upaya Membumikan Nilai-nilai Islam dalam Entitas di Perbankan Syariah)*. Universitas Sebelas Maret.
- Muchlis, S., & Sukirman, A. S. (2016). Implementasi Maqashid Syariah Dalam Corporate Social Responsibility di PT Bank Muamalat Indonesia. *Jurnal Akuntansi Multiparadigma (JAMAL)*, 7(1).
- Nayenggita, G. B., Raharjo, S. T., & Resnawaty, R. (2022). Praktik Corporate Social Responsibility (CSR) di Indonesia. *Jurnal Pekerjaan Sosial*, 2(1), 61–66.
- Novia, D., & Fitri, M. (n.d.). Implementasi Maqashid Syariah Pada Penerapan Corporate Social Responsibility di Bank Umum Syariah Banda Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 6(4).
- Novita, N., & Iriani, F. (2018). DAMPAK PELAKSANAAN PROGRAM CORPORATE SOCIAL RESPONSIBILITY (CSR) PT. HOLCIM INDONESIA, Tbk TERHADAP MASYARAKAT LOKAL DI KABUPATEN CILACAP. *Jurnal Kesejahteraan Sosial*. <https://doi.org/10.31326/jks.v3i01.167>
- Panjaitan, H. (2020). *Implementasi Maqashid Syariah Dalam Corporate Social Responsibility di BPRS Al-Wasliyah Medan*. Universitas Muhammadiyah Sumatra Utara.
- Prastowo, J., & Huda, M. (2011). *Corporate Social Responsibility (CSR) Kunci Meraih Kemuliaan Bisnis*. Samudra Biru.
- Retnowati, M. S., Zahroturrosyidah, A., & Aziz, M. A. (2022). Modern Philanthropy Model as a Mosque Economic Empowerment Strategy : In Rice ATM Program Reviewing from Maqasid Sharia. *6th INTERNATIONAL CONFERENCE OF ZAKAT PROCEEDINGS*, 239–249. <https://doi.org/10.37706/iconz.2022.350>
- Safitri, A. N. (2020). *Implementasi Corporate Social Responsibility Bank Umum Syariah di Indonesia Perspektif Maqashid Syariah Pada Tahun 2018*. Universitas Islam Negeri Raden Intan Lampung.
- Salam, M. A. (2018). *Implementasi Program Sosial Bank Indonesia Kantor Perwakilan Wilayah Sulawesi Selatan Dalam Rangka Meningkatkan Kesejahteraan*

Masyarakat Sulawesi Selatan (Studi Kasus Pengembangan Desa Wisata Binaan Rammang-Rammang Kabupaten Maros). Universitas Muhammadiyah Makassar.

- Saleh F.A. Khatib, Dewi Fariha Abdullah, Hamzeh Al Amosh, Ayman Hassan Bazhair, A. S. K. (2022). Shariah auditing: analyzing the past to prepare for the future. *Journal of Islamic Accounting and Business Research*, 13(5), 791–818. <https://doi.org/10.1108/JIABR-11-2021-0291>
- Savina, T., Filatov, V., Mishakov, V., & Osipenko, S. (2020). Corporate social responsibility : necessity to integrate into educational programs of economists and lawyers. *First Conference on Sustainable Development: Industrial Future of Territories (IFT 2020)*, 208, 0–6. <https://doi.org/10.1051/e3sconf/202020807009>
- Scavarda, A., & Scavarda, L. F. (2019). An Analysis of the Corporate Social Responsibility and the Industry 4 . 0 with Focus on the Youth Generation : A Sustainable Human Resource Management Framework. *Journal Sustainability*, 11(18). <https://doi.org/10.3390/su11185130>
- Sirait, W. A. M. (2021). *Implementasi Maqashid Syariah Dalam Corporate Social Responbility di PT. Bank Sumut Syariah KCP Karya Medan*. Universitas Muhammadiyah Sumatera Utara.
- Sri Adella Fitri, R. (2017). Implementation of Maqasid Shariah in Social Responsibility Corporate in Sharia Banks. *Batusangkar International Conference II, 1980*, 283–288.
- Utama, A. S., & Rizana. (2017). Implementasi Corporate Responbility PT Riau Crumb Rubber Terhadap Masyarakat Kelurahan Sri Meranti Kota Pekanbaru. *Journal Hukum Novelty*, 8(2), 182–183.
- Yanhoho, N. G. (2021). Islamization of Education through Cooperate Social Responsibility: A Case of Ulul Albab Science Secondary School, Katsina. *Voyages Journal of Religious Studies*, 7(1).
- Zarunnaim, M., Wahab, H., & Naim, A. M. (2021). The Reviews on Sustainable and Responsible Investment (SRIs) Practices According to Maqasid Shariah and Maslahah Perspectives. *Etikonomi*, 20(2), 397–412.