

Implementing Islamic concept on CSR program of Pertamina in Yogyakarta

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Abstract This research focuses on discussing how the role of Public Relations PT. Pertamina builds reputation through SMEPP program CSR activities for Joglo Ayu Tenan MSMEs and analysed with an Islamic perspective. The research approach used is qualitative descriptive with case study research methods. Data collection techniques are carried out through in-depth interviews, literature reviews, and document studies. The results showed that PT Pertamina's PR in the implementation of CSR has carried out the value of Islamic perspective and is in accordance with the three elements of CSR implementation, namely accountability, sustainability, and transparency. As for after being studied based on an Islamic perspective, PT Pertamina's CSR implementation has carried out Islamic values, including Al-Adl shown that the beneficiaries of the CSR program are carried out fairly to the beneficiary MSMEs and do not discriminate, Al-Ihsan is realised that the SMEPP CSR Program for Joglo Ayu Tenan MSMEs is the company's concrete contribution in this case to help MSMEs by doing good, from the capital process without usury, coaching, to organising exhibitions to increase MSME sales. The value of benefits by providing coaching and training that focuses on empowerment for national economic recovery, as well as the Amanah element which is realised that the Joglo Ayu Tenan CSR Program is an implementation of the mandate of Law Number 40 of 2007 concerning Limited Liability Companies, then derived in Government Regulation No. 47 of 2012 concerning Corporate Social Responsibility (CSR) and Islamic practices.

Keywords: csr program; islamic perspective; pertamina

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INTRODUCTION

Communication in the business world can have an impact on a reputation. Communication carried out by organisations to build and maintain good relations with the public to establish a positive image in the public's eye is one of the main functions of Public Relations (PR) (Budiana et al., 2023). The formation of this reputation is the task and role of a PR who has the responsibility to build a good reputation to be trusted and maintain that reputation to get support, understanding, and influence public opinion and behaviour to support certain goals (Butterick, 2012). This can be done by Public Relations through Corporate Social Responsibility (CSR) activities.

A corporate social responsibility (CSR) program or also known as corporate social responsibility, is a concept that companies have various forms of responsibility to all stakeholders, which include consumers, employees, shareholders, communities, and the environment in the operational aspects of the company (Kim & Manoli, 2020; Lin et al., 2021; Oh et al., 2023). This CSR concept covers social, economic, and environmental aspects. The importance of these three aspects in life, indicates that CSR is closely related to "sustainable development", which means that the implementation of CSR does not only have an impact on the economy, but also needs to consider the social and environmental impacts arising from the decision. Both short-term and long-term effects (Darmawati, 2014). This is because every company has an impact on the surrounding environment and uses energy sources from nature, so that through CSR it can become an effective social harmonisation tool in balancing the interests of the community, the environment, and the company's business (Kodir & Susilo, 2015).

This CSR activity is a communication process to implement corporate social responsibility so that it can be accepted and benefit the surrounding community (Barnett et al., 2020; Nugraheni & Widyaningrum, 2019; Viererbl & Koch, 2022). If viewed from the aspect of communication, this program is planned, implemented and evaluated. Communication between the surrounding community and the company is very important in implementing CSR activities and being able to establish a good relationship between the company and the community (Lee, 2020).

Moreover, the World Business Council for Sustainable Development (WBCSD) explains that CSR is the commitment of the business world to continue to act ethically, operate legally, and contribute to economic improvement, along with improving the quality of life of employees and their families as well as improving the quality of the community. local and wider community (Nugroho, 2019).

The concept of CSR and Islamic perspectives related to the relationship of responsibility between God and the relationship of responsibility to fellow human beings In Islam's view, the obligation to carry out CSR is not only about fulfilling legal and moral obligations, but also strategies so that companies and communities can survive in the

long term (Anto & Astuti, 2008). The purpose of Islamic law (Maqashid al syariah) is *maslahah* so that business is an effort to create *maslahah*, not just looking for profit. Business in Islam has a very noble and strategic position because it is not only allowed in Islam, but it is ordered by God.

The implementation of CSR, according to an Islamic perspective, is one of the efforts to reduce social problems that occur in society by encouraging community productivity and maintaining a balanced distribution of wealth in society. Islam requires the circulation of wealth to occur in all members of society and prevents the circulation of wealth to only a few people (Gustani, 2021).

In this context, CSR in an Islamic perspective is a business practice that has Islamic ethical responsibilities. The company incorporates Islamic religious norms which are marked by a commitment to sincerity in maintaining the social contract in its operations. Thus, business practices within the Islamic CSR framework include a series of business activities in their form. Although the number of ownership of goods, services and profits is not limited, the ways to obtain and utilize them are limited by the rules of halal and haram by sharia (Mais & Lufiani, 2018).

One of the State-Owned Enterprises (BUMN) in Indonesia that utilises natural energy and has an environmental impact namely PT. Pertamina. It is considering PT. Pertamina is a company engaged in the management of natural products such as oil and gas exploration, as well as exploration drilling. It is realised that from its activities, it has an impact on the environment, social and community around the area of operation and as a form of responsibility for this, PT. Pertamina is consistent in carrying out CSR programs.

PT. Pertamina in 2022 has the best CSR program, as evidenced by 11 awards in the Nusantara CSR Award event, namely PT. Pertamina (Persero) (Sulistyawati, 2022). As a company that utilizes natural resources, PT. Pertamina is obliged to implement CSR programs, as this is regulated in Law Number 40 of 2007 concerning Limited Liability Companies, and Government Regulation No. 47 of 2012 concerning Corporate Social Responsibility (CSR). Especially in the face of the Covid-19 pandemic, PT. Pertamina has a focus on implementing CSR programs with the aim of restoring the national economy, such as providing vaccination assistance, agricultural environment, and community empowerment for MSMEs through the provision of capital loans and coaching.

PT Pertamina (Persero) provides guidance to MSMEs so that they have economic independence and market expansion in the global realm, such as the Joglo Ayu Tenan Sleman MSMEs which already have markets to foreign countries because of the guidance of PT Pertamina (Persero) (Wardhani, 2022). According to PT. Pertamina's CSR implementation in collaboration to support the role of women, especially in the economic field, is very much needed. Pertamina's efforts to improve the ability of

small businesses to become strong and independent are carried out through the SMEPP Program (Small Medium Enterprise Partnership Program) or currently known as Micro and Small Business Funding (SMEPP) which aims to restore the national economy.

Based on the background, this research focuses on discussing how the implementation of PT Pertamina's CSR in the Joglo Ayu Tenan SMEPP Program and analysed with an Islamic perspective. The results of this study indicate and strengthen that the implementation of PT Pertamina's CSR is in accordance with Islamic sharia, where in every commitment, the company runs its business not only for profit but also for fulfilling religious, economic, legal, ethical, and discretionary responsibilities through empowering MSMEs Joglo Ayu Tenan significantly when Covid-19 to restore the national economy.

This study examines several previous studies, including research by Ibrahim, Erdinaya, and Nugraha (Ibrahim et al., 2021) entitled Implementation of Corporate Social Responsibility PT. Pertamina (Persero) in the Student Know the Archipelago Program. The results showed that the planning stage of the CSR program of SMN PT. Pertamina refers to the Hohnen concept that there are still some discrepancies in the implementation of the CSR program due to the condition of the Papua region which has limited access to information and communication.

The second research is written by Marinae, The Role of Government in Empowering Women Through Corporate Social Responsibility (CSR). The study found that the government has not fully implemented its role in the implementation of CSR for women's empowerment so that its implementation has not shown success and has an impact on the benefits felt by the community as reflected in the empowerment index. Based on the results of the research, it is recommended that the government create a networking government (Marinae, 2020).

Further research by Rahmawati and Anggara ((Rahmawati & Anggara, 2017) related to the Independence of Women through Corporate Social Responsibility (CSR) Programs. The results of his research state that the management of CSR programs that prioritizes sustainability is one of the keys to the success of programs that can make the community independent. The results of this study show that through CSR PT Bumi Sukesindo women who were originally limited to managing household finances became productive workers who were able to contribute income to improve the family economy.

As for the reference to the concept of CSR in the Islamic perspective, the researcher got inspiration from a previous study entitled Practice of Islamic Corporate Social Responsibility Disclosure (Case Study of Companies Listed in the Jakarta Islamic Index) by Widowati, Oktoriza, and Indiana (2016). The purpose of this study was to find out the practice of Islamic Corporate Social Responsibility Disclosure in companies listed on the Jakarta Islamic Index (JII). The

results of this study reveal that not all companies disclose all disclosure items in the Islamic CSR Disclosure, this is due to the fact that the disclosure of annual reports made by companies tends to use regulations made by the regulator, so that some items related to sharia such as waqf, usury, zakat etc. tend not to be disclosed in the annual report (Widowati et al., 2016).

The concept of this research is also confirmed in the research conducted by Faliza, Adam, Basri, and Madjid which discusses the implementation of CSR in Conventional Banks and Islamic Banks. The results of this study indicate that CSR has been implemented in these two types of banks with an orientation on morals and ethics to relate to the community. However, there is a difference, namely in Islamic banking that prioritizes social values without compromising profits, the Islamic banking system runs a sharia legal system to achieve *Falah* and the welfare of society. In contrast to conventional banking which prioritizes profit, conventional banking CSR remains oriented to financial improvement. The results of this study emphasise that CSR in the Western concept can be applied to Islam but still has a different essence because the Sharia concept has calculations and sources of flow of funds that must continue to adjust to Sharia (Faliza et al., 2019). Furthermore, to examine this research more deeply, the following are the concepts of CSR and the concept of CSR from an Islamic perspective.

Based on the six previous studies, there has been no research that discusses how to implement CSR in an effort to recover the national economy during the Covid-19 pandemic which was studied from an Islamic perspective. Therefore, this study will provide novelty on the findings that prove the need for the implementation of CSR and an understanding of Islamic views in the implementation of CSR to restore the national economy.

CSR turns out to be in line with the Islamic view of humans in relation to themselves and their social environment, can be presented with four axioms, namely unity (*tawhid*), balance (*equilibrium*), free will (free will) and responsibility (responsibility). Muhammad Djakfar (Djakfar, 2007), The implementation of Corporate Social Responsibility (CSR) in Islam in detail must meet several elements that make it a spirit so that it can distinguish CSR in an Islamic perspective from CSR universally, namely:

Al-Adl , Islam has forbidden any business or business relationship that contains injustice and requires the fulfilment of justice that is applied in business relationships and contracts and business agreements. The nature of balance or fairness in business is when the corporation is able to put everything in its place. In activities in the business world, Islam requires doing justice which is directed to the rights of others, the rights of the social environment, the rights of the universe. So, the balance of nature and social harmony must be maintained along with business operations, this is in accordance with the Qur'an Surah Huud verse 85.

Al-Ihsan, Islam only commands and recommends good deeds for humanity, so that the deeds done by humans can add value and elevate human status, both individually and in groups. Implementation of Corporate Social Responsibility (CSR) with the spirit of *ihsan* will be owned when individuals or groups make contributions with the spirit of worship and act because of the pleasure of Allah SWT. Ihsan is doing good deeds, without any particular obligation to do so. Ihsan is beauty and perfection in the social system. Business based on the Ihsan element is intended as a process of good intentions, attitudes and behaviour, good transactions and seeks to provide more benefits to stakeholders.

Benefits, The concept of ihsan that has been described above should fulfill the element of benefit for the welfare of the community (internal and external to the company). Basically, the company has provided benefits related to operations engaged in services, namely storage services, financing and other products or facilities that are needed by the community. The concept of benefits in Corporate Social Responsibility (CSR), is more than economic activity. Companies should provide broader and not static benefits, for example, related to the form of philanthropy in various social aspects such as education, health, empowerment of the marginalised, environmental conservation.

Trust, In a business venture, the concept of trust is an intention and intention that needs to be considered regarding the management of resources (natural and human) on a macro basis, as well as in driving a company. Companies that implement Corporate Social Responsibility (CSR), must understand and maintain the community's trust which is automatically burdened on their shoulders, for example creating quality products, and avoiding inappropriate actions in every business activity. Trust in the company can be done with honest and transparent reporting to those who are entitled, as well as trust in paying taxes, paying employees, etc. Trust on a macro scale can be realised by implementing social improvements and maintaining environmental balance

METHODOLOGY

The research approach used is descriptive qualitative with case study research methods. The primary data collection technique uses a qualitative approach, namely conducting interviews and focus group discussions to measure perspectives (Denzin & Lincoln, 2011). Primary data collection was carried out on PT Pertamina (Persero) and the assisted MSMEs, namely Joglo Ayu Tenan who was the beneficiary of the CSR program related to reputation and how the influence of PT Pertamina (Persero) in efforts to recover the national economy. While secondary data obtained through the study of documents and related articles. The validity of the data is tested through triangulation of sources to get credible results.

This study takes the object of research at the State-Owned Enterprise PT Pertamina (Persero). Researchers chose PT Pertamina

(Persero) with the consideration that PT Pertamina is a massive CSR activist and has a CSR program that collaborates with MSME Women for national economic recovery during the COVID-19 Pandemic, in this case MSME Joglo Ayu Tenan as a representative of MSME beneficiaries of the program. Pertamina SMEPP CSR. The research will be conducted in Yogyakarta D.I Province which is a representative of CSR beneficiaries from PT Pertamina (Persero).

RESULTS AND DISCUSSION

Public relations must be able to perform a number of missions at once. The missions include building a brand or image of the institution in front of the public, convincing the public that the products created are of high quality, building public trust and all of this can be implemented in the form of corporate social responsibility (CSR) (Nurjanah, 2022). The main functions of Public Relations (PR) not only building a positive image through the website, but the company can also express the commitment and responsibility of the company to the community and stakeholder groups. Maintaining good relations can be seen through information pages such as 'about us'. Almost all company websites will display company information and company logos (Park et al., 2016).

The implementation of the CSR program is one form of implementation of good corporate governance. This is so that business behavior has a direction that can be referred to by managing relationships with stakeholders proportionally, preventing significant mistakes in corporate strategy, and ensuring that mistakes that occur can be corrected immediately. Through the CSR program, it can increase the economic value for the company concerned. In addition, the benefits of CSR programs also have social value, gain a positive corporate reputation, as business risk management, and form a contribution to sustainable development. In accordance with Article 74 UUPT No. 40 of 2007, it is calculated that the amount of CSR funds allocated can be measured from net profit or the amount of company profits, whether the percentage is 2.5% or 3% of profits as long as it is in accordance with the principles of propriety and fairness. Meanwhile, in the Regulation of the Minister of State-Owned Enterprises No. 4 of 2007 the amount is 2% of profit (Suharyono, 2015), (Widyana, 2010) (Suparji & Machmud, 2021).

This is in line with Islamic teachings in the Word of Allah Q.S. Al-Baqarah: 148, which explains that Allah not only commands us to pray, but recommends giving wealth through zakat and alms as a manifestation of a servant who believes and fears Allah SWT. Where in Islam, the amount of corporate zakat is also regulated, namely corporate zakat. The CSR research in Islamic perspective (Case Study on CSR Program of PT. Pertamina UMKM Joglo Ayu Tenan, Sleman Regency, Yogyakarta) focuses on discussing the CSR program of PT. Pertamina SMEPP and analysis of Pertamina's CSR program implementation in an Islamic perspective.

CSR Program of PT. Pertamina Small Medium Enterprise Partnership Program

PT. Pertamina is a national energy company that is committed to prioritising environmental balance and nature conservation in order to achieve a sustainable business through the implementation of CSR programs. PT Pertamina in carrying out its CSR program adheres to the concepts of people, profit and planet. The concept applied by PT Pertamina is in line with the thoughts of Jogn Elkington (1997) who put forward the idea that the basic principles of business ethics through CSR are that it is necessary to pay attention to the "3P" relationship between *profit, people, and planet* (Kadir, 2018).

The implementation of "3P" by PT. Pertamina was shown the focus of CSR activities of PT. Pertamina covers the fields of health, education, infrastructure, environment, disaster management, special assistance, and community empowerment, including MSMEs. As this is an effort to maintain a balance of economic, social and community aspects (Untung, 2008). This study focuses on the people principle which is realized from community empowerment through MSMEs in the SMEPP (Small Medium Enterprise Partnership Program) Program.

The SMEPP (Small Medium Enterprise Partnership Program) program is Pertamina's effort to improve the ability of small businesses to become strong and independent.

"This program is carried out by distributing loan funds, mentoring, and business coaching to improve the ability of small businesses to become strong and independent," (Rudi Arifianto, SMEPP Manager, interview 3 October 2022)

The approach to the community which in this case is in accordance with the People concept carried out by PT Pertamina can support the existence and development of the company. As one of the benefits of implementing CSR programs is getting a good reputation and being able to build relationships with stakeholders. CSR that is carried out consistently will be able to build a positive image and improve and strengthen the relationship between the company and its stakeholders. The implementation of CSR consistently shows that the company has concern for the parties that contribute to the smooth running of various activities and the progress they have made (Susanto, 2007). As stated by Mrs. Rahayu, as the beneficiary of the CSR program of PT. Pertamina.

"We are greatly helped by the existence of PT. Pertamina. So far, PT Pertamina has always been detailed to pay attention to us as stakeholders who are beneficiaries of its CSR program. They look for problems where, find solutions, and encourage us guided by PT Pertamina to grow together with other MSMEs," (Rahayu, MSME Owner Joglo Ayu Tenan. Interview result 27 September 2022).

Based on the data above, it can be seen that there is a well-established relationship between PT. Pertamina and its stakeholders. The existence of this good assessment is not only because MSMEs benefit from PT. Pertamina, but further because PT. Pertamina has succeeded in implementing the principles of CSR implementation, namely sustainability, accountability, and transparency so that the good reputation attached to PT. Pertamina.

Sustainability is the principle of implementing CSR with sustainable benefits. The program continues and is sustainable as the results of this study show that the SMEPP program has been running since 1993, and more than 66,000 MSMEs have joined as Pertamina Foster Partners. In addition, implementing programs carried out from the pattern of mentoring, coaching, targeted training and the provision of promotion and market development facilities in exhibition events, is one way to assist Pertamina's fostered partners to grow and develop. (Pertamina, 2020). The enabled partners also have the opportunity to empower the economic, social and environmental potential and conditions of the community in their area with a focus directed at developing the people's economy to create equitable development.

"Pertamina makes it easy for business actors to become foster partners who continue to have sustainable businesses. Through SMEPP, there are three main business processes, namely access to capital, access to coaching and implementation of collections," (Rudi Arifianto, SMEPP Manager, interview 3 October 2022).

Based on the results of an interview with the SMEPP Manager, Mr. Rudi Arifianto explained on Access to Capital, SMEs are required to become fostered partners simply by registering online through the web <http://genumkm.pertamina.com/> then verification of completeness files, field surveys / business locations will be carried out. , the process of analysing the disbursement value from the holding, inputting data into the system, signing the SPPU and submitting the guarantee/collateral, and then the loan disbursement process.

Furthermore, on Access to Coaching, to provide support to foster partners, Pertamina has 9 excellent programs. The first flagship program is the UMK Academy. This activity is structured as an acceleration for outstanding MSEs to advance to class. Second, appropriate technology grants to assist the development of UMK production through grants of appropriate technology tools. Third, namely assistance for certification and business licensing to obtain halal certification, Intellectual Property Rights (HKI) and distribution permits for the Food and Drug Supervisory Agency (BPOM). Fourth, display SME products by displaying MSE products in public areas (airports, stations, etc.). Fifth, namely e-learning facilities in the form of online and regular MSE training. Sixth, the publication of the fostered partners with several national media, as well as other social media such as Instagram and Youtube [gen_umkm](#), as well as some publication assistance from the SMEPP program run by

the region / operating unit. Seventh, sales of MSEs through the marketplace and e-commerce. Eighth, facilitate the existence of the SME 1000 catalogue which contains information on the 1000 best fostered partners based on the results of curating the products of the fostered partners with the Cooperatives and SMEs Office, the Chamber of Commerce and Industry (KADIN) and Media Antara. Lastly, namely holding and involving foster partners in the exhibition / virtual exhibition as business development through exhibitions, training and business forums. And finally, the collection process is the process of monitoring loans by conducting direct visits such as personal visits, mobile podcasts (Mobcast), and Grebeg Pinky programs, as well as indirect visits such as SMS blasting and monitoring via telephone.

This clear process in the SMEPP program indicates that the CSR program of PT. Pertamina is structured in detail to prioritize sustainability and be benefit-oriented. MSMEs, in this case Joglo Ayu Tenan, will continue to gain sustainable knowledge for their progress and independence.

"What we like about this program is the amount of knowledge and guidance that we can continue to feel. We really feel very facilitated in creating and developing products to the global realm. At the beginning of last September we were invited and found a market in the international realm. In the future, there will probably be a lot of international markets that will keep our business going" (Rahayu, MSME Owner Joglo Ayu Tenan. Interview result 27 September 2022).

The usefulness of this program has also demonstrated the principle of Accountability. Where Accountability is the principle that underlines that every decision-making must consider the benefits and impacts on external and internal stakeholders. Accountability activities are also demonstrated by an annual report and the creation of infographic reports on program beneficiaries. As for one form of accountability that is beneficial to the community as follows in Figure 1.

The infographic in Figure 1 shows in detail and accountability the amount of funding, benefits, and distribution of the SMEPP Program partners. This is also related to the principle of transparency which is indicated by the openness of PT. Pertamina. Transparency itself is a CSR principle which means that any organisational or corporate actions that have an impact and influence on the external environment must be communicated in detail the background of corporate actions and their objectives to the surrounding community. (Crowther & Aras, 2008). The form of transparency shown by PT. Pertamina, which is indicated by the activeness of PT. Pertamina communicates the SMEPP program on the GEN_UMKM website and social media channels, both in disseminating information on searching for potential foster partners, implementing the program, and reporting on the implementation of the SMEPP program (Figure 2 and Figure 3).



Figure 1. Small Medium Enterprise Partnership Program Infographic
Source: Pertamina.com

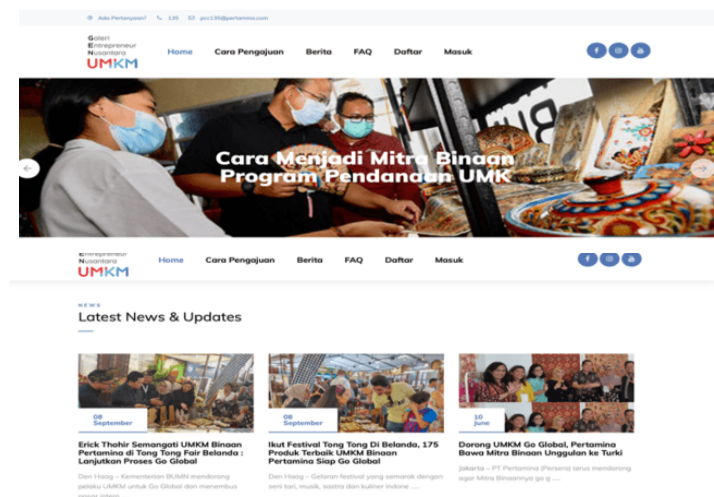


Figure 2. The SMEPP Program Transparency Form on the Website
Source: genumkm.pertamina.com

Not only running according to the principle, the concept of implementing CSR programs carried out by PT. Pertamina also has a clear measurement standard. According to Mr. Rudi, the SMEPP CSR program also has a monitoring and evaluation stage.

"The monitoring and evaluation carried out for Pertamina's foster partners consists of two approaches, namely an approach that is carried out independently and by involving collaborative partners. The approach is carried out independently, namely conducting intense visits to foster partners, while the approach involving collaboration partners is carried out by providing mentoring and coaching programs that are not only checking loans or loan status

but also checking business conditions. (Rudi Arifianto, SMEPP Manager, interview 3 October 2022).

PT. Pertamina also determines the success indicators of the partnership CSR program, namely as stated in Government Regulation Number 7 of 2021 concerning the Ease, Protection, and Empowerment of Cooperatives and Micro, Small, and Medium Enterprises, namely the guidance provided by Pertamina SMEPP aims to produce MSMEs to advance class tough and independent. Parameters often used as criteria that MSMEs can be promoted are: (1) MSMEs can already take advantage of technology that can help the production process go faster and better. (2). Using an online marketing system. (3). Increasing the number of human resources with better quality. (4). Increased turnover. (5). Innovation of both product and system.

Based on the exposure of research results through in-depth interviews at PT. Pertamina, UMKM Joglo Ayu Tenan, and publications in the media can be seen Together with the implementation of the CSR program the Small Medium Enterprise Partnership Program is a CSR program that is structured, measurable, and effective in promoting the principle of people who are able to empower the community to stimulate a sustainable economy. And in accordance with the three principles of CSR, namely sustainability, accountability, transparency and adapting the regulations regulated in UUPT no. 40 of 2007, Article 74.

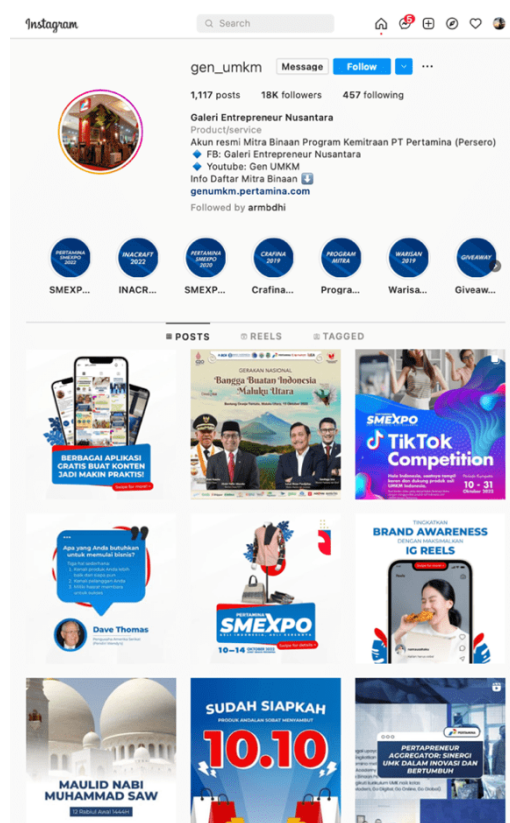


Figure 3. The Transparency Form of the SMEPP Program on the West Sumatra MSME Source : https://www.instagram.com/gen_umkm/

CSR Program Analysis of PT. Pertamina in Joglo Ayu Tenan SMEs in an Islamic Perspective

The act of responsibility is so basic in Islamic teachings. Humans do have the freedom to act but also have an obligation to the natural, social environment and God. So, humans are creatures who must have the nature of responsibility because they can choose consciously to achieve what they want.

The practice of CSR in Islam emphasises Islamic business ethics. The company's operations must be free from various modes of corrupt practices (fight against corruption) and guarantee maximum service throughout its operational domain, including trusted services for each of its products (provision and development of safe and reliable products).

The Quran indicates that we must conduct trustworthy and responsible business ethics. Must fulfil the rights of others. As this is also part of the notion of CSR which carries out the process of social responsibility from the company to the surrounding community.

CSR is in line with the Islamic view of humans in relation to themselves and their social environment, can be presented with four axioms, namely unity (tawhid), balance (equilibrium), free will and responsibility (Naqvi, 2003). As this is something that is emphasised on Muslims who not only have to worship God but must also have good horizontal relationships with fellow human beings.

This good relationship with humans is the same as the concept of implementing People on the 3P CSR principles, one of which is the implementation of community empowerment which is a branch of community service (Elkington, 1998). This is because community service occupies a special position in the view of God. This is confirmed in many texts.

In Quran it can be seen together in the implementation of CSR by empowering the community, including removing humans from ignorance, removing humans from the darkness of helplessness, and directing them to a bright light, in this case knowledge and independence. As this has been implemented by PT. Pertamina in the Small Medium Enterprise Partnership Program (SMEPP) which has the aim of producing MSMEs to become tough and independent (Pertamina, 2020).

In doing this, the implementation of CSR from an Islamic perspective must aim at His pleasure. CSR is an effort to help fellow human beings in this regard as this is because CSR from an Islamic perspective has an orientation that is not only responsible for the rules of the law, but also as a manifestation of monotheism and responsibility to Allah Subhanahu Wa Ta'ala (Yusuf, 2017).

In more detail, this study examines the implementation of CSR PT. Pertamina SMEPP Program on UMKM Joglo Ayu Tenan in an Islamic perspective according to Muhammad Djakfar who formulated four

elements of implementing Corporate Social Responsibility (CSR) in Islam, namely Al-Adl, Al-Ihsan, Benefit, and Amanah.

The implementation of Al-Adl in the CSR program of PT. The recipient of the program indicates Pertamina SMEPP in accordance with the requirements that have been determined at the beginning, namely registering online through the web <http://genumkm.pertamina.com/> then verification of completeness files will be carried out, field survey/business location, disbursement value analysis process from holding, data input to the system, signing of SPPU contracts and submission of guarantees/collaterals, and then the loan disbursement process. This stage shows that PT. Pertamina has clear procedures and closes the possibility of fraudulent actions because the online registration system makes it easy for everyone to access and open data.

Surah Al-Maidah explains that fair behaviour will bring us closer to piety and we should not approach unfair behaviour—other efforts made by PT. Pertamina to minimise material discrepancies related to the implementation of CSR, namely by classifying the type of business and the capabilities of its partners.

"We as foster partners of PT. Pertamina gets plots that are adjusted fairly, according to our capabilities and the same type of business group. This really helps us in discussing because we have the same business genre," (Rahayu, MSME owner Joglo Ayu Tenan. Interview result 27 September 2022).

"All fostered partners receive the same treatment according to the needs of each fostered partner. However, Joglo Ayu Tenan is a go global foster partner with superior products in the form of Indonesian handicrafts that have been included in several activities. Joglo Ayu Tenan was chosen to go global because of the credibility of the product curation. Various coaching that has been obtained by Joglo Ayu Tenan include UMK Academy 2021, Pertamina SME1000 Catalog, Pertamina SMEXPO, Trade Expo Indonesia and Tong Tong Fair 2022." (Rudi Arifianto, SMEPP Manager, interview 3 October 2022).

Regarding the implementation of SMEPP at Joglo Ayu Tenan, there is no specificity for women entrepreneurs and is open to all groups and is not limited to gender and type of business. Pertamina provides more support to women's MSMEs considering that women have an important role in improving the country's economy and improving the economic welfare of their families through the MSME sector. So far, many businesses from women have been shaky because of the independent capital structure, as a result of the difficulty of women getting access to financing from companies, for that Pertamina is here to give more attention to women, one of which is through collaboration with the Indonesian Women Entrepreneurs Association (IWAPI) and Regional National Craft Council.

Ihsan is doing good deeds without any particular obligation to do so. Implementation of Corporate Social Responsibility (CSR) with the spirit of *Ihsan* will be owned when individuals or groups make contributions with the spirit of worship and act because of the pleasure of God.

In other words, giving is not only related to being rich but even if someone is in a mediocre or even poor condition, giving is a must. So in the context of the company, when making big profits or being difficult because of the crisis, it is not an obstacle to doing Corporate Social Responsibility (CSR).

It was realised that the Joglo Ayu Tenan CSR Program was a concrete contribution of the company in this case helping MSMEs by doing good, namely giving them the opportunity to develop, namely from the capital process, coaching and collection implementation. PT Pertamina helps from approach in solving a problem to providing a meaningful solution.

"The process begins with finding problems, creating innovations as solutions to overcome problems, pilot projects and overall implementation. For example, Pertamina conducts coaching in the form of Product Knowledge Bright Gas training, training on Pertamina Retail Products Home Service Services (PDS/MyPertamina/etc), training on Book Digitalization/Cash Flow/etc, as well as E-Commerce/Modern Digital Marketing training. (Rudi Arifianto, SMEPP Manager, interview 3 October 2022).

This program has proven to be successful in producing creative, competitive and adaptive independent entrepreneurs. It is proven to be able to increase the outlet/base/point of sales network of Pertamina Retail Channel. Currently, 547 female partners run the pinky movement program.

"We are grateful from PT. Pertamina has given us a favour, namely that there is a loan, there is no usury. There is only 3% administration, not interest. And it has been determined from the beginning of the plot. (Rahayu, owner of MSME Joglo Ayu Tenan. Interview result 27 September 2022).

In the Islamic perspective, CSR is the realisation of the concept of *ihsan* teaching as the culmination of a very noble ethical teaching. Ihsan is carrying out good deeds that can provide benefits to others in order to get the pleasure of God. Besides that, CSR is an implication of the teachings of ownership in Islam, Allah is the absolute owner (*haqiqiyah*) while humans are only limited to temporary owners who function as recipients of the mandate (Djakfar, 2007).

The concept of benefits in Corporate Social Responsibility (CSR), is more than economic activity. Companies should provide broader and not static benefits, for example, related to philanthropy in various social aspects such as education, health, empowerment of marginalised people, and environmental conservation (Djakfar, 2007). The form of benefit implemented by PT. Pertamina, in this case includes the empowerment of the marginalised and in the social aspect.

The realisation of the implementation of the benefits of this CSR program is evidenced by the empowerment of MSMEs. PT. Pertamina provides training as an effort to restore the national economy, especially during the covid 19 pandemic. This program is also very beneficial not only for men but also for women who play a role in family resilience. Through the SMEPP program, PT. Pertamina invites fostered partners to be innovative and open up opportunities for the spirit of MSMEs.

"Indonesian women are known to have a thorough, independent and unyielding character. This is the potential and the main capital to become a successful entrepreneur. It is expected to be able to bring fresh ideas and provide innovative thinking in welcoming the new era of life order". (Rudi Arifianto, SMEPP Manager, interview 3 October 2022).

Looking at some of the CSR implementations carried out by PT Pertamina, when viewed from the perspective of Islamic law, namely from a *maslahah* review. Etymologically, the word *maslahah* is synonymous with the word benefit. According to Ibn Mandhur, *maslahah* means anything that contains benefits either by attractive means, such as attracting things that are beneficial and wearing, or by refusing, such as refusing or avoiding things that can be harmful and painful (Hendar, 2017).

It was realised that the CSR Program of PT. Pertamina on UMKM Joglo Ayu Tenan is an implementation of the mandate of Law Number 40 of 2007 concerning Limited Liability Companies, which was later revealed in Government Regulation no. 47 of 2012 concerning Corporate Social Responsibility (CSR) and in accordance with Article 74 of the Company Law No. 40 of 2007, it is calculated that the amount of CSR funds allocated can be measured from net profit or the amount of company profits, whether the percentage is 2.5% or 3% of profits as long as it is in accordance with the principles of decency and fairness. Meanwhile, in the Regulation of the Minister of State-Owned Enterprises No. 4 of 2007, the amount is 2% of profit (Suharyono, 2015) and (Widyana, 2010).

This is in accordance with the meaning of Amanah referred to by Djakfar, namely that trust in the company can be carried out with honest and transparent reporting to those who are entitled to it, as well as trust in paying taxes, paying employees, and others (Djakfar, 2007). As in accordance with Islamic teachings in the Q.S. Al-Baqarah: 148, which explains that Allah does not only command us to pray, but recommends

giving wealth through zakat and alms as a manifestation of a servant who believes and fears Allah SWT. Where in Islam, the amount of company zakat is also regulated, namely corporate zakat = (net capital + net profit) - fixed assets x 2.5% (Suparji & Machmud, 2021).

The explanation above shows that Islam has clearly regulated the basic principles contained in CSR, even though the issue of CSR only started in the 20th century. Even in the various codes of conduct made by several institutions, Islam has provided an explanation beforehand. For example, in the draft ISO 26000, the Global Reporting Initiatives (GRI), the UN Global Compact, the International Finance Corporation (IFC), and others have emphasized various indicator instruments for the implementation of corporate CSR commitments to meet sustainable development targets—such as environmental issues, human rights, human resources, employment practices, consumer protection, corporate governance, fair operational practices, and community development (Ully & Kelib, 2012). If we look further, actually these principles represent various commitments that can synergize with the practice of Islamic life principles.

CONCLUSION

The communication role of a PR person can build a good brand image and reputation through CSR programs. The Joglo Ayu Tenan SMEPP CSR program is a form of the company's real contribution to sustainable development, in this case empowering women through the process of access to capital, access to coaching and implementation of collections, especially during the Covid-19 pandemic as an effort to recover the national economy. The SMEPP CSR program for UMKM Joglo Ayu Tenan, PT Pertamina in implementing CSR has carried out the values of an Islamic perspective, including Al-Adl shown that the beneficiaries of the CSR program are carried out fairly to the MSME beneficiaries and do not discriminate, Al-Ihsan realized that the CSR Program SMEPP in Joglo Ayu Tenan's SMEs is the company's concrete contribution in this case helping SMEs by doing good, from the process of capitalizing without usury, coaching, to holding exhibitions to increase sales of SMEs. The value of benefits by providing guidance and training that focuses on empowerment for national economic recovery, as well as the element of Amanah embodied that the Joglo Ayu Tenan CSR Program is an implementation of the mandate of Law Number 40 of 2007 concerning Limited Liability Companies, which was later revealed in Government Regulation no. 47 of 2012 concerning Corporate Social Responsibility (CSR) and Surrah Q.S. Al-Baqarah : 148. The results of this study indicate and strengthen that the implementation of PT Pertamina's CSR is in accordance with Islamic sharia where in every commitment the company runs its business not only for profit but also fulfilling religious, economic, legal, ethical, and discretionary responsibilities through empowering MSMEs Joglo Ayu Tenan especially during Covid-19 to restore the national economy.

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