

## VALIDATING MAQASHID SHARIA MEASUREMENT FOR CORPORATE SOCIAL RESPONSIBILITY ACTIVITY AT SHARIA HOTEL COMPANY

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### *Abstract*

*This research is examine the implementation of CSR programs in Sharia Hotel to the surrounding community area with the perspective of Maqasid Sharia for community life. This research is field research with a qualitative approach by collecting data using observation, interview and documentation analyzed to describe CSR implementation. The results of this study show that from the community dimension in the implementation of hotel CSR with four programs that have three elements of self-preservation values, religion and reason. Then in the environmental dimension in the implementation of hotel CSR with three programs that have elements of self-preservation values in maqasid sharia. So that the sharia hotel CSR program only fulfills four of the five elements of maqasid sharia maintenance.*

*Keywords: Maqashid Sharia, CSR, Sharia Hotel*

## INTRODUCTION

The existence of operational activities that run in a company will have the potential to have a negative impact on the community around the company.(Siregar, 2021) In a study conducted by Wijaya, that the sharia lodging industry in Surabaya clearly has a negative impact on its indicators, namely in the form of behavioral aspects of social relations and individual and collective values.(Wijaya dan Husni F, 2015) The impact of the sharia hotel industry on the surrounding community is very broad, the impact is in the form of public reaction to the existence of the hotel, and the emergence of negative impacts such as public losses due to being disturbed by the crowds in the hotel.(Fauzatul Laily Nisa, 2020)(Yanti & Dewi, 2022) CSR as a long-term commitment program to be responsible for the environment and society.(Saraswati et al., 2020) In CSR development at the moment CSR program is a company of its nature for the long term and for the public interest around the company, even at the capital and provincial

levels.(Adiati, 2012)(Andrés et al., 2019) Changes and developments in the hospitality industry occurred in the city of Solo.(Muthoifin, 2015)

The development of the hospitality industry in Solo can be seen from the Surakarta BPS data report from 2018 to 2019. Where the number of hotel rooms in Solo from 2018 to 2019 experienced a significant increase especially in the four-star hotel and the two-star.(BPS Surakarta, 2019) So with a significant increase in the two and four-star hotels, the researchers wanted to make the Syariah Hotel Solo a four-star hotel and the Al-Multazam Syariah Hotel a two-star hotel the object of their research. Syariah Hotel Solo since 2016 has carried out several social activities such as zakat, infaq and blood donation, besides that there are also charity activities for Palestine and Syria. Al-Multazam Syariah Hotel has an orientation as a sharia-based industry. This can also be seen in his vision, which is to make an Islamic hotel with sharia management and professional management.(*Brosur Al-Multazam Syariah Hotel*, n.d.)

There was a problem that the development of the hotel industry in Solo was not compared to the social vulnerability that occurred to the surrounding population. Seen in the data presented by the DPS of the city of Surakarta. The data consists of six priorities based on the value of poverty. The priority consists of several poverty values, namely the first priority with a value of 80-100, the second priority with a value of 75-80, the third priority with a value of 70-75, the fourth priority with a value of 65-70, the fifth priority with a value of 60-65, the sixth priority. with a value of 55-60. With these priorities, socially vulnerable people are those who occupy positions in the third to sixth priorities, which are lower in categories one to two.(Peraturan Wali Kota Surakarta No. 13 Tahun 2019 Tentang Tata Kelola Data Kemiskinan Daerah, 2019) The existence of CSR in a company is due to the emergence of awareness to reduce the negative impact of a company's activities, so many companies are developing what is called CSR as a solution.(Made Aryawan, 2017)(Muhammad Shahjahan et.al, 2022) Therefore, it is important to discuss the implementation of CSR in the hotel industry.

CSR is now seen as the responsibility of the organization in relation to its environment and stakeholders.(Ali Raza, et.al 2021) The concept CSR is a form of corporate responsibility to the community which emphasizes that the company has a responsibility to both the community and the environment.(Han, 2021)(Hou Yumei, et.al 2021) Or it can be referred to as an action or concept carried out by the company as a form of their responsibility to the social/environment around the company.(Mehdi Sabokro, 2021) For John Elkington in his book "Cannibals With

Forks The Triple Bottom Line in 21st Century Business" resulted in the main principle of the Triple Bottom Line, namely a balanced relationship between profit, people, and planet in company management. Companies are required not only to pursue mere economic profit (Profit). But also has a concern for environmental sustainability (Planet) and community welfare (People).(John Elkington, 1999)

In the economic field in gecneral, corporate social responsibility (CSR) as a strategic commitment in terms of the management of a company or industry.(Gupta et al., 2017)(Fasoulis & Kurt, 2019) CSR is a commitment to improve the welfare of the community through discretionary business practices and the contribution of company resources.(Lee, 2021) Also by the statement Corporate Social Responsibility being responsibility to all stakeholders in the community.(T. M. Jones, 1980) A company certainly wants to maintain its viability and gain strategic relationships in achieving their sustainability goals.(Ortiz-de-Mandojana, 2021) Therefore, the company should pay attention to the concept of the triple bottom line which is usually called the "3P" as a reference for its CSR program.(Zarkasyi et al., 2021) So with the laws and regulations in Indonesia, it is confirmed that the study of the social impact of the community can be carried out using CSR theory which is a commitment and obligation that must be carried out by a company to the surrounding community.(Dewa Ayu Manika Sari, 2017)

## LITERATURE REVIEW

The existence of a CSR program in the hotel industry does not only aim for the benefit of the company. In research conducted by Eka Sudarmawan and Kunyanti it was stated that there are other objectives of the CSR program itself, especially for the balance of life between the inn and the surrounding community.(Sudarmawan, 2018)(Kunyanti, 2021) So it can be proven that the CSR program is very influential on the social and economic conditions of the village as a support for village government programs. As in the research conducted by previous study, the CSR program can be carried out by holding several activities with the community, both in supporting village community activities and making donations to the underprivileged community. (Siregar, 2021)(Hakseung Shin et.al, 2021)

In the aspect of the existence of CSR, it is based on the impact that the company has on people's lives. The previous research shows several things regarding the identification of the

impact that a company has on the community.(Ekna Satriyati, 2018)(Irawan et al., 2022) Therefore, the implementation of CSR programs must use planning to reporting and in the form of creative social activities.(Rudyanto, 2022) As in the results of previous research the implementation of CSR, such as planning, implementation, and reporting based on the implementation of CSR in Indonesia, namely CSR based on charity and social activities.(Saraswati et al., 2020)(Mahmood et al., 2021)

In research conducted by Dewa Ayu, it is stated that having a strong community can improve the tourism industry which of course also has an influence on hotels.(Dewa Ayu Manika Sari, 2017) So that the existence of a hotel industry's CSR program has an influence on the community.(Hyel, et.al 2018)(Yinyoung Rhou, 2020) Meanwhile, the relationship between CSR Hotels in their programs has a major influence on the company itself, especially for CSR implementation programs. Therefore, with CSR program activities can be implemented to the maximum.(John Basuki Rahmad, Suwandi, Chaidir KurniaThoullah Soedaryono, Luthfia Fauzia Dewi Aryanti, 2022) However, the issue of CSR of sharia hotels is also present in the standards that still refer to conventional hotels so that it may not yet reflect the company's social responsibility in accordance with sharia objectives.(Suwardono Harjanto, 2020)

For Sharia hotels as a sharia-based industry, ICSR theory was developed to be applied as a complement to a strong rationale regarding the importance of CSR initiatives.(Isabel et al., 2021) The study stated that ICSR is a corporate social responsibility with economic and Islamic dimensions, Islamic legality, Islamic ethics and Islamic philanthropy based on Islamic values contained in the Al-Quran and Hadith.(Khurshid et al., 2014)(Ermawati, 2021) The importance of reviewing the sharia aspect of CSR, that by emphasizing the importance of disclosing this dimension from a maqasid perspective in order to prioritize general and specific guidelines as a source of reference for sharia-compliant companies.(Arsad et al., 2022)

The concept of CSR is applied in the maqasid sharia and from an Islamic point of view. Thus, CSR is an operational -based human activity that can be measured with testable results.(Said, 2018)(Aida Hanic, 2022) This field of human activity is an act of worship that describes total submission to Allah SWT. There is further research related to the implementation of CSR in an industry so that it becomes a benchmark and guide for other industries in implementing CSR in accordance with sharia maqasid.( Said, 2018)(Gani, 2019) Therefore, in further research, several issues related to the implementation of CSR in a sharia-

based company will be examined, especially in the sharia-based hotel industry.(Fauzi, 2018)(Sarinastiti, 2020)(Angio et al., 2022)

The importance of research on CSR in sharia hotels, will make sharia hotels in the city of Solo as an object of research which is one of the sharia hotel industries that is progressing and the existence of sharia hotels in the city of Solo continues to run well. With the phenomenon in Muthoifin's research, which sees sharia hotels in the city of Solo in terms of Effectiveness, Existence, and Sharia Hotels, that the development of the sharia hotel industry in Surakarta has made significant and effective progress.(Muthoifin, 2015) In Azidni's research, 2019 shows that sharia hotels in Solo are one to four star hotels that continue to compete. Where this shows that the development of the industry has reached the level of competitive competition.(Rofiqoh et al., 2021)

Maqasid sharia that will be the benchmark in this research is a concept that aims to maintain the goodness or goodness and welfare of mankind both in this world and in the hereafter.(Misno, 2018) Maqasid sharia according to As-Syatibi which divides a need into three levels of dhoruriyat, hajiyat and tahsiniyat.(Prasetyo, 2021) Then make the achievement of these three maslahah pyramids a guide (guidance) in an effective and targeted CSR program. Then, a review of the sharia aspects of CSR includes four dimensions of Corporate Social Responsibility (CSR), namely the workplace, environment, community and market place.(Arsad et al., 2022)(Hanic, 2022).

## RESEARCH METHODS

This research approach is oriented to qualitative towards natural phenomena because the orientation is naturalistic and basic or natural and is not carried out in a laboratory but must be carried out in the field.(Podgorodnichenko, 2021)(Wilson, 2021) The purpose of using this qualitative approach is to understand certain situations, events and social interactions, especially the implementation of CSR programs.(Cleland, 2021)(Shin, 2021) Further research related to the implementation of CSR in an industry becomes a benchmark and guide for other industries in implementing CSR in accordance with Islamic maqasid.

This research is using descriptive qualitative research methods and a phenomenological approach that is analyzed using theories that are relevant to the problem raised.(Nurul Wulandari, 2019) The primary sources in this study were obtained and then collected directly

from the field or the object of research directly by the researcher.(Imana, 2019)(Kara et al., 2022)(Wahyuni et al., 2020) This research uses the data obtained from the CSR and HRD Syariah Hotel Solo and Al-Multazam Syariah Hotel as well as the local government and the community around the hotel as data sources. Secondary data is data obtained through other parties not directly obtained from research subjects. The source of this data is obtained from the local government in the form of documentation of community activities as well as data on the level of social life of the community around the Syariah Hotel Solo and Al-Multazam Syariah Hotel. This approach is carried out by observing and observing environmental aspects as a measurement of CSR.

## RESULTS AND DISCUSSION

To measure the implementation of CSR in sharia hotels, the indicators used are CSR covering economic, environmental and social aspects. Syariah Hotel Solo has assistance programs for underprivileged communities, Islamic boarding schools and orphanages. The assistance was given directly by the hotel in the form of basic necessities such as clothes to wear, 5kg of rice, 8L of oil, and instant noodles. In its implementation, the hotel coordinates with the local government regarding data for the poor. This data is to consider the priority of the condition of the people who are entitled to receive this program, which is carried out for two families every six months.

The next program that involves the surrounding community is blood donation. Procurement of CSR programs that contribute to the health sector can help people in need.(Saraswati et al., 2020) The purpose of holding blood donor activities is to strengthen relationships with the surrounding community. In practice, this activity is carried out every two years to commemorate certain days such as the Indonesian Independence Day or the anniversary of the hotel. A blood donor program aimed at helping people who need it. The existence of community participation in the blood donation program shows that it has the aim of helping and can realize the principle of self-preservation in maqasid sharia.

Another CSR program is community recruitment. This program aims to help empower the community and improve the economy of the surrounding community improve the economy and so that the life of the surrounding community is guaranteed.(Kunyanti, 2021) (Said, 2016) In the process of recruiting employees from the community around the hotel, the hotel does not

limit the number of vacancies and the provision of jobs for the surrounding community. Only if there are people who apply to work in hotels, then the HRD will prioritize it in the employee recruitment process.

Than cleaning program the surrounding mosque the hotel has implemented a joint program with the Ar-Rahim mosque by donating sanitary ware. This program aims to maintain public facilities that should function as public worship facilities so that they can still be used by the community. In practice, this program is carried out once a year and covers the Surakarta area. As well as tree planting program, tree planting programs were carried out in several areas that really needed it and the program aims to help local governments to preserve the environment and protect the environment from natural disasters.(Saputra, 2021)(Rian et al., 2020)

There is CSR program to help the surrounding community by Al-Multazam Syariah Hotel. The community felt very helped and enthusiastically welcomed the program. Because in its implementation, Al-Multazam Syariah Hotel provides basic food assistance to several surrounding communities. the purpose of this program is to help people who can't afford it, in its policy the hotel prioritizes people who are most in need in receiving assistance.(Nurul Wulandari, 2019)(Suwardono Harjanto, 2020)

As for the Al-Multazam Syariah hotel, it has a CSR program to the surrounding community which aims to participate in meeting the needs of the underprivileged in the form of basic needs. So that alms given in the form of rice, oil and sugar as basic food needs. The alms program does have a policy in determining recipients by prioritizing the circumstances and needs of the recipients.(Irawan et al., 2022)(Umar, 2022) The implementation of the charity program as a philatrophic activity at Al-Multazam Syariah Hotel is a form of corporate concern so that in the scale of priority maqasid sharia the charity program is a secondary program in its implementation That because the implementation of CSR is essentially an activity that is related between the hotel as a company operating commercially with philathropic activities which are handled directly by the hotel.

The zakat program is carried out by distributing it to people who are entitled to receive zakat. Al-Multazam Syariah Hotel has implemented Zakat such as the CSR program conducted by Syariah Hotel Solo, there is an assistance program to the mosque. So in terms of the maqasid principle, it can be said that this program is included in the primary and important category in the priority scale of needs. In the application of maqasid sharia in the implementation of CSR

and ICSR, a sharia-based company should be implemented with due regard to its urgency.(Ekna Satriyati, 2018) So this program is a CSR program in the secondary priority of sharia hotels in Indonesia.

Although there are no foundations and orphanages in the community around the hotel, with the assistance program for foundations and orphanages, the community feels enthusiastic and supports the program. Islamic boarding schools in carrying out the learning and teaching process. So in the review of maqasid sharia, this program helps the community to take care of themselves and keep their minds.(Sudarmawan, 2018)(Saraswati et al., 2020) While the results of this study indicate that maqasid sharia in the assistance program to foundations so that it is included in the implementation priority category is a primary program to be carried out.(Nurul Wulandari, 2019)

By supporting community activities program that is justified by the hotel's policy that funding is given only if there is a submission. CSR has a role to play in supporting and contributing to the activities of rural communities.(Adekola, 2019)(E. Jones et al., 2021) The implementation of CSR programs to help community activities can fulfill one of the principles of human care in the maqasid sharia, namely self care.(Prasetyo, 2021) So this community activity assistance program can be used as a secondary priority for sharia hotels in implementing their CSR programs.(Muharam, 2019) By support for community activities that aim to strengthen relations with the surrounding community and participate in maintaining brotherly ties between communities.

With the support and donations for open activities with the surrounding community, the aspects of religious care and self -care can be met.(Nurul Wulandari, 2019) Religious activities with the surrounding community are also included in the primary needs in the maqasid sharia because in this case the spiritual aspect in achieving the protection of property and also religion. Syariah Hotel Solo, in carrying out the employee recruitment program, the hotel prioritizes and does not limit the number of people around when they want to apply for work. With the job provision program can reduce unemployment in the surrounding community.(Sudarmawan, 2018)(Saraswati et al., 2020)

Than In the maqasid sharia perspective, the existence of a special program to clean the environment and the response and action of community reports on the impact of hotel activities on the disturbing environment, the program can participate in property that is public wealth in

the community. The application of maqasid sharia in this CSR program can achieve the aspect of one's self care.(Ascarya, 2023) Seeing that the cleanliness of the community environment is maintained, this program in the implementation of sharia maqasid can be categorized as a tertiary program in its implementation.

As for the Al-Multazam Syariah hotel, it has a CSR program to the surrounding community which aims to participate in meeting the needs of the underprivileged in the form of basic needs. The aims program does have a policy in determining recipients by prioritizing the circumstances and needs of the recipients.(Chilufya, 2019)(Kojo, 2020) The implementation of the charity program as a philatrophic activity at Al-Multazam Syariah Hotel is a form of corporate concern so that in the scale of priority maqasid sharia the charity program is a secondary program in its implementation.(Prasetyo, 2021) That because the implementation of CSR is essentially an activity that is related between the hotel as a company operating commercially with philathropic activities which are handled directly by the hotel.

According to the society, they was certainly very supportive because a participate in meeting the needs of the underprivileged is very good to do. The implementation of CSR is essentially an activity that is related between the hotel as a company that operates commercially with philathropic activities which are handled directly by the hotel.(Wong, 2021) Then in the principle of maintaining maqasid sharia, the implementation of the delivered program can help the community to maintain themselves.(Miftahorrozi et al., 2022) As well as being a form of concern for the company so that in the maqasid sharia priority scale the alms program is a secondary program in its implementation.

Therefore, with a good response and assistance reports to the foundation and boarding schools, in the review of the maqasid sharia, this CSR program can take care of human beings.(Hadi & Baihaqi, 2020) Then by providing assistance to the educational activities of pesantren students, the care of the mind in the maqasid sharia is also maintained. CSR programs can be a good contribution if there is a relationship between CSR programs with the provision of assistance to educational activities, especially to support government efforts in improving the social conditions of society.(Azam et al., 2019) So that from the practice of CSR programs can achieve the maqasid sharia and in accordance with sharia compliance.(Ekna Satriyati, 2018) (Nurul Wulandari, 2019) (Suwardono Harjanto, 2020)

The implementation of the assistance program to the mosque. So in the view of the maqasid sharia, this program helps the community in maintaining the religion and taking care of themselves. Religious activities with the surrounding community are also included in the primary needs in the maqasid sharia because in this case the spiritual aspect in achieving the protection of property and also religion. (Nurul Wulandari, 2019)

## CONCLUSION

The achievement of the maqasid sharia in the implementation of the two-dimensional implementation of the CSR sharia hotel program, namely the environment and society by using three maintenance elements in the company maqasid namely religious, self-preservation and rational maintenance. First, on the public dimension, there are seven programs. In those seven programs there are six programs that benefit from self-preservation and one program in religious care and one program for mental care. In the seven known programs there are four programs as secondary programs to be run and three primary programs to be run. The primary program to run is disabled public assistance, foundation assistance and job field provision. This is because there are still a lot of people who are still on the poverty line, foundations that still need very much help and surrounding people who do not have a job to meet their family needs.

And then second, in terms of the environment, there's one CSR program that comes with benefits of maintaining religion and two programs of self-preservation. The next self-preserving program is environmental cleaning as a program to run alongside the surrounding environment is awake. The CSR program on the other environmental dimensions is the cleaning of the hotel environment and the cleaning of the mosque as a way to serve the surrounding society that can maintain religion and including the program that is designed to be carried out alongside the surrounding mosque has been cleaned by the mosques and the surrounding society.

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