



No: 73/SEARCESAD-I/I/2018

Speaker 1

Prof. Dr. Ir. H. Asep Saefudin, M.Sc (UAI Jakarta, Indonesia)

Speaker 2

Prof. Dr. Asmaun Sahlan, M.Ag

(UIN Malang, Indonesia)

Speaker 3

Dr. Syafrimen, MA

(UIN Raden Intan, Lampung, Indonesia)

Speaker 4

Dr. Azhaar Jaafar Ramli

(Kolej University Yayasan Pahang, Malaysia)

Speaker 5

Assoc. Prof. Dr. Muhammad Sukree Manyunuh

(Dean of Faculty of Education, Fatoni University, Thailand)

Speaker 6

**Tabriz Nurutdinov** 

(University of Kostroma, Rusia)

This is to certify that

Dr. MAIMUN, M.Ag.

Has participated in

"The 1st Southeast Asia Research Conference on Sustainable Development"

1st SEARCESAD 2018

STAI Muhammadiyah Tulungagung

On 12-13 January, 2018

as

PRESENTER

Tulungagung, January 12-13, 2018

Head of STAI Muhammadiyah Tulungagung

Chairman of The 1<sup>st</sup> Southeast Asia Research Conference on Sustainable Development 2018

Dr Iffatin Nur, M.Ag

Nurul Amin, M.Ag





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Dr. ERIE HARIYANTO, SH., MH

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#### Southeast Asia Research Conference on Suistainable Development

### **SEARCESAD 2018**

#### STAI MUHAMMADIYAH TULUNGAGUNG





 $Website: www.seminter.staim-tulung agung.ac.id \ Email: searces ad.staim ta@gmail.com$ 

No : 022/SEARCESAD/XII/2017

Subject : Abstract Acceptance

Dear Erie Hariyanto, Moh. Ali Al-Humaidy, Abdul Jalil, Maimun STAIN Pamekasan

We are pleased to announce you that your abstract entitled "Quo Vadis CSR and Zakat obligation of Sharia Banking Company in Environmental Quality Improvement Society Madura" is accepted for presentation in parallel session in SEARCESAD 2018. Congratulations for your success.

The conference will be held on January 12-14, 2018 at Islamic College of Muhammadiyah Tulungagung, East Java, Indonesia. It is very kind of you to:

- 1. Submit your full paper written by adhering the attached submission guidelines. The deadline normal submission is January 10, 2018. Please send your paper to searcesad.staimta@gmail.com,
- 2. Please make payment to the following details before January 5, 2018:

Bank : Bank Rakyat Indonesia (BRI)

Branch : KCP Tulungagung
Bank Account Number : 011-001-0338-125-04

Bank Account Name : Nur Kholis Swift Code/BIC : BRINIDJA

- 3. Please send your transfer evidence along with your profile to <a href="mailto:searcesad.staimta@gmail.com">searcesad.staimta@gmail.com</a>. Subject email: Transfer Evidence and Profile of name(s) of Presenter.
- 4. Please send the confirmation of your attendance and participation no later than **January 5, 2018**.

Once again, congratulations and we wish all the best with your presentation and your academic career. Please do not hesitate to contact us for further information by web site <a href="https://www.seminter.staim-tulungagung.ac.id">www.seminter.staim-tulungagung.ac.id</a> or by email <a href="mailto:searcesad.staimta@gmail">searcesad.staimta@gmail</a> or by Whatsapp at +6281233096499 or +6281359264169 or +62 857 8409 9473

Thank you for your kind attention and participation.

Tulungagung, 22 December 2017

Organizing Committee Chair,

Dr. Iffatin Nur, M.Ag.

## Quo Vadis CSR and Zakat Obligation of Sharia Banking Company in Environmental Quality Improvement Society

### **Erie Hariyanto**

Shari'ah Deparment STAIN Pamekasan-Madura

Presented on The First Southeast Asia Research Conference On Sustinable Development (1 st SEARCESAD 2018)

Tulungagung, 12 – 14 January 2018

### Introduction

\* The Corporate of Social Responsibility (CSR) and zakat both companies have the same legal basis, namely CSR in Constitution No. 40 of 2007 on Limited Liability Companies and zakat in Law No.23 of 2011 on Management of Zakat. Have a common goal which is to create prosperity, security, and peace for society in terms of paying attention to the environment around the sake of maintaining the quality of life of mankind in the long term. As for Islamic banks and Islamic business units are legal entities that carry out social functions in the form of the Baitul Maal institution, which receives funds from the charity, donation, charity, donation or other social funds and channel them to the zakat management organizations. Islamic banking has a noble mission to develop the economy of the people, but in its operation has a double burden. The Researchers examining more deeply how the concept and implementation on Sharia financial institutions in addressing the above issues with Madura doing research with the theme of implementation of CSR and Corporate Banking Shariah of Zakah in order the improvement of the quality of the environmental community

## Qua Vadis CSR and Corporate Zakat

- \* CSR in Islamic perspective is the inherent consequences of the teachings of Islam itself. The goal of Islamic law (magasid al-shari'a) is avail
- \* In the homeland itself, CSR gained after being firmly in the Limited Liability Company Law No. 40 of 2007 which states, "The company that runs business activities in the field and/or related to the natural resources required to implement social and environmental responsibility (article 74 paragraph 1). Another regulation that touches CSR is Law No. 25 Year 2007 on Investment, "Every investor is obliged to implement corporate social responsibility"

\* In connection with the charity, Legal No. 38 of 1999 on the management of zakat (alms) explained that the company as the object/property are subject to zakat (alms) (Chapter IV, Article 11 paragraph (2) section (b). The 1st International Conference on Zakat (alms) in Kuwait April 1984, recommending that the company is obliged to issue a charity because its existence as a container business be a legal entity (Recht person) included into syakhsyan i'tibaran (legal entities which are considered persons), or by Mustafa 'Ahmad Zarqa, a company called syakhhiyah hukumiyyah

\* stated that Islamic banks and Islamic business units can perform a social function in the form of the Baitul Maal institution, which receives funds from the charity, donation, charity, donation or other social funds and channel them to the alms (zakat) management organizations. Islamic banking such purpose in accordance with the principles of Islamic economics that emphasizes the aspects of unity (unity), equilibrium, free will, and responsibility

\* The equations and the differences of equations company CSR and CSR alms and zakat Companies: First Both have the same legal basis, namely CSR in Law 40 of 2007 on Limited Liability Companies and zakat in Law No. In 2011 on Zakat Management. Having the same second goal is to create prosperity, security, and peace for society in terms of paying attention to the environment around the sake of maintaining the quality of life of mankind in the long term.

\* That occurs in the community practice in the distribution of funds in the Islamic Bank CSR still use social funds that do not use the account CSR as commonly used in corporate / commercial banks, as well as the use is still used in the improvement of social infrastructure rather than on the improvement of the physical environment although Law CSR legislation mandates that funds allocated for the improvement of the physical environment.

\* Differences CSR and charity companies: First Having a difference in terms of companies subject to liability for CSR and charity. Second, having a difference in levels (quantities) to be issued, Third Having differences in allocation (the recipient). and fourth CSR cannot replace zakat company, the first reason is because there are differences in the characteristics of the recipient, so that if CSR replace zakat, cannot realize the purpose of the charity is to build a social order and economic for Muslims who are directly in touch with God and neighbor,

\* The second reason, because of differences in the levels and timing of payments, which the charity issued when the company profits have reached the equivalent of 85 grams of gold are zakat which is 2.5%. While CSR issued to companies running their business in the field or with regard to natural resources, not to see if annual profit has reached 85 grams of gold or not, with total funds according to the reasonableness of income earned by the company each year. Thus, the charity cannot replace the CSR for their differences.

### Conclusion

\* CSR in Islamic perspective is the inherent consequences of the teachings of Islam itself. The goal of Islamic law (maqasid al-shariah) is maslahat [avail]. Business is an effort to realize the beneficiaries, not just for profit. Good companies not only hunt mere economic profit (profit), but also should have concern for the environment (planet), and the welfare of society (people). CSR and Zakat Companies Have common purpose is to create prosperity, security, and peace for society in terms of paying attention to the environment around the sake of maintaining the quality of life of mankind in the long term.

