

**Implementation of Corporate Social Responsibility (CSR) of Multinational Companies with the Concept of Maqashid Al-Shari'ah in Environmental Fiqh (Fiqh Al-Bi'ah) (Case At PT. Tirta Investama (TIV) – Aqua Klaten)**

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**ABSTRACT**

*Keywords:*

*Corporate Social Responsibility (CSR), Fiqh Al-Bi'ah, Maqashid Al-Shari'ah.*

Implementation of Corporate Social Responsibility (CSR) at PT. Tirta Investama-AQUA Klaten which has a shady umbrella IWRM (Integrated Water Research Management) is an integrated water resource management and integrated in sub-watershed (Watershed) Puser which is divided into 3 areas namely Hulu-Tengah-Hilir. Each region has a different program. In the Upper region is focused on environmental conservation with tree planting, bioporous hole rorak, making infiltration wells and others. In the central region, where the program focuses on community empowerment, and downstream areas focus on agriculture. CSR implementation of PT. Tirta Investama-AQUA Klaten has fulfilled sharia maqashid based on five main protections, namely protecting religion, protecting the soul, protecting reason, protecting offspring, and protecting property has been run in accordance with maqashid al-sharia in environmental fiqh (fiqh al-bi'ah), so that the benefit of the people (masalah mursalah) of the program is achieved. agree, however, that the order of the characters in the Qur'an is not obligatory.

**ABSTRAK**

*Keywords:*

*Corporate Social Responsibility (CSR), Fiqh Al-Bi'ah, Maqashid Al-Shari'ah.*

Implementasi Corporate Social Responsibility (CSR) di PT. Tirta Investama-AQUA Klaten yang memiliki payung teduh IWRM (Integrated Water Research Management) merupakan pengelolaan sumber daya air terpadu dan terpadu di Sub Daerah Aliran Sungai (DAS) Puser yang terbagi menjadi 3 wilayah yaitu Hulu-Tengah-Hilir. Setiap daerah memiliki program yang berbeda. Di wilayah Upper difokuskan pada pelestarian lingkungan dengan penanaman pohon, lubang biopori rorak, pembuatan sumur resapan dan lain-lain. Di wilayah tengah, dimana program fokus pada pemberdayaan masyarakat, dan wilayah hilir fokus pada pertanian. Implementasi CSR PT. Tirta Investama-AQUA Klaten telah memenuhi maqashid syariah berdasarkan lima perlindungan utama yaitu menjaga agama, menjaga jiwa, menjaga akal, menjaga keturunan, dan menjaga harta telah berjalan sesuai dengan maqashid al-syariah dalam fiqh lingkungan (fiqh al-bi'ah), sehingga kemaslahatan umat (masalah mursalah) dari program tersebut tercapai. Namun, sependapat bahwa urutan karakter dalam Al-Qur'an tidak wajib..



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## INTRODUCTION

In today's era of globalization, there are very complex legal problems in various fields. One of them is industrialization, becoming an important issue, where the development of this industry has a positive and negative impact on human life. The positive impact of industrial development is to make good progress in the economic field. While the negative impact is the environmental damage it causes. This should be considered by the government and the public as *stakeholders* in relation to corporate social responsibility.

In looking at the implementation of social responsibility can be seen from two sides, namely the positive side and the negative side. Positively the company can conduct activities that do not bring economic benefits and are solely carried out for the welfare of the community or one of the community groups. While from the negative side of the company can refrain from doing certain activities, which are actually profitable from the business side but will harm the community or part of society. In doing business islamically should not violate the main norms as described in Sura Al-A'raf (7) : 56 namely:

وَلَا تُفْسِدُوا فِي الْأَرْضِ بَعْدَ إِصْلَاحِهَا وَادْعُوهُ خَوْفًا وَطَمَعًا ۚ إِنَّ رَحْمَتَ اللَّهِ قَرِيبٌ مِّنَ الْمُحْسِنِينَ

*"And do not cause corruption in the land after it has been set in place, and pray to Him with fear and hope. Surely the mercy of Allah is near to the doers of good."*

Today's environmental conditions are very concerning. This can be seen the increasing problem of environmental damage caused by many factories problems in environmental management. Thus, social demands appear on the company as a reflection of the accountability of the company (*social responsibility*) to all its main *stakeholders*. The company's response to environmental aspects, social aspects and welfare aspects of society is realized in the form of Corporate Social Responsibility (CSR). Through CSR the company not only prioritizes its goals on obtaining the highest profit, but also as the company's commitment to contribute to sustainable development.<sup>1</sup>

Corporate *Social Responsibility* (CSR), strictly regulated in Indonesia, in Law No. 25 of 2007 on Investment and Law No. 40 of 2007 on Limited Liability Companies. This is based on the mandate of the 1945 Constitution on the national economy and social welfare should be regulated by the state for the

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<sup>1</sup> Sugeng Santosa, "The concept of *Corporate Social Responsibility* In Conventional Perspective and Social Fiqh", *Ahkam Journal*, Volume 4, Number 1, July 2016

greatest prosperity of the people. In addition, based on the principle of sustainable development in this case the legislature, intends to prevent and reduce environmental damage caused by corporate operations that do not pay attention to the environment and the surrounding community.<sup>2</sup>

Every company will conduct CSR for the survival of its business. So is PT. Tirta Investama (TIV)-AQUA Klaten., this company is engaged in natural resources. Aqua group company has become a multinational company since AQUA Management and the family decided to establish an alliance with Danone, a large company that has a division of AMDK originating from Paris, France in 1998 which became the largest producer of Bottled Drinking Water (AMDK) in Indonesia.<sup>3</sup>

Program CSR PT. Tirta Investama-AQUA Klaten is focused in 3 parts of pusur river basin in an integrated manner, namely upstream or water catchment, the central area where PT. Tirta Investama-AQUA Klaten is located, and downstream. These areas are administratively located in Boyolali Regency and Klaten Regency of Central Java Province. CSR program activities in the upstream region are tree planting conservation, bioporous manufacturing, infiltration wells, and environmental education on the slopes of Mount Merapi and Mount Merbabu through community-based forest management. CSR program activities in the central region are to open access to clean water, sanitation and hygiene as well as community empowerment programs in the form of waste banks. Downstream activities are integrated water resource management.<sup>4</sup>

In the implementation of CSR programs often make one program useful to the community. The company claims that it has provided the program to the community, but the community does not benefit from the program. One of the causes of the program is carried out by the Company without considering the needs of the community, so there is a presumption of local people that the implementation of CSR is only for the benefit of the company. Moreover, if a company that runs its business on natural resources, it will certainly cause environmental damage.

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<sup>2</sup> Mukti dawn *Corporate Social Responsibility in Indonesia: Study on the Application of Corporate Social Responsibility Provisions on Multinational, National Private and State-Owned Enterprises*, ( Jakarta : Student Library, 2010), pp. 1-2.

<sup>3</sup> Edy Triyanto, "*Corporate Social Responsibility (CSR) Community Based and Community Empowerment Around the Company (Study Program PT. Tirta Investama in Klaten Regency, Central Java)*", *Thesis*, unpublished, (Surakarta, Graduate Program of Sebelas Maret University, 2012).

<sup>4</sup> Ramadan, Public Relations PT. TIV-bottled water Klaten, *Personal Interviews*, 13 January 2021, hours 09.00

Therefore, to overcome this environmental crisis, it is not just a technical, economic, political, legal, and socio-cultural issue alone. However, the need for resolution of these environmental issues with various perspectives, including one of them is the perspective of environmental fiqh (*al-Bi'ah*). Environmental fiqh (*al-Bi'ah*) is a new breakthrough for environmental "conservation" and "restoration" efforts with a religious perspective. This perspective at the same time emphasizes the importance of religious approaches, including legal products, in order to elevate and restore the environment as a supplement to other existing discipline approaches.<sup>5</sup>

In measuring how useful the company's CSR program is to the community, namely by measuring the purpose of the program from an Islamic point of view called *maqashid al-shari'ah*. *Maqashid al-shari'ah* was developed by al-Syatibi, that the main purpose of Islamic sharia is to realize the benefit of mankind, both in this world and in the Hereafter. This is in accordance with the islamic mission of *rahmatan li al-'alamin* (mercy for all nature) that encourages people not to make damage on the planet and the universe. In achieving the benefit of the test, at the most important level is keeping religion (*addien*), soul (*nafs*), reason (*al-aql*), descendants (*nasl*), and wealth (*maal*). All humanity agrees with the protection of human rights.

The role of *maqashid al-shari'ah* in the development of law is also quite important, because it can be used as a tool to understand the Qur'an and Sunnah, conflicting evidences and establish the law against cases that are not regulated in understanding the Qur'an and Sunnah. In understanding the changing times, *maqashid al-shari'ah* becomes a dynamic method to keep up with developments. In fact, with this method is able to explain islamic laws logically and scientifically, so that it can be universally accepted by the people.<sup>6</sup>

According to Mohammad Mufid in his book entitled "Ushul Fiqh Contemporary Economics and Finance (From Theory to Application)" quoting from Syatibi *divides maqashid al-shari'ah* into three levels, namely *darûriyyât* (primary), *hâjjiyyât* (secondary), and *tahsîniyyât* (tertiary).<sup>7</sup>

With a structured and organized CSR program as done by PT. Tirta Investama (TIV)-AQUA Klaten which is divided into 3 regions in Sub Das Pusur, please also know whether the csr implementation is in accordance with the Concept of *Maqashid Al-Syari'ah* in Environmental Fiqh (*al-Bi'ah*). This

<sup>5</sup> Syarifudin, "Environmental Pollution in Fiqh Perspective", *Journal of Islamic Law*, Vol. XIII No.1 June 2013

<sup>6</sup> Yogi Prasetyo, "Transformation of Islamic Values in Positive Law", *Journal of al-ahkam*, Vol.5, Number 1, 2020

<sup>7</sup> Mohammad Mufit, *Ushul Fiqh Contemporary Economics and Finance (From Theory to Application)*, (Jakarta: Prenadamegroup, 2016), pp. 171-172.

paper examines and examines the Implementation of Corporate Social Responsibility (CSR) of Multinational Companies with the Concept of *Maqashid Al-Shari'ah* in Environmental Fiqh (*Fiqh al-Bi'ah*) at PT. Tirta Investama (TIV)-AQUAKlaten, Central Java.

This research is a field researcher (*fielad research*) with lokasi research in PT. Tirta Investama (TIV)-AQUA Klaten which is precisely located at Jalan Cokro Delanggu, Wangen III, Wangen, Polanharjo District, Klaten Regency, Central Java. The object is worth reviewing because the company is joined by The Danone Group of France, which is one of the largest group of bottled water companies in the world. Thus, this company applies CSR principles that carry out its business activities directly related to natural resources. The primary source of this research is data obtained directly in the form of information from pt. Tirta Investama (TIV)-AQUA Klaten and its annual report document on the implementation of Corporate Social Responsibility (CSR) in 2 years, namely *year book* 2018 and 2019.

To obtain other data, this study is also equipped with interviews with the main source, namely Mr. Rama Zakaria as CSR Manager of PT. Tirta Investama (TIV)-AQUA Klaten. The other parties interviewed were Koptu Hery Budiyo as Babinsa Wangen member of Koramil 15/Polanharjo Kodim 0723/Klaten, Mr. Mulyadi as a resident around the Factory, Mr. Wiyono as Director of Waste Bank Mrisen Makmur (CSR Program Recipient), Mr. Teguh Kuat as a resident of Ponggok Village as well as serving as Chairman of POKDARWIS (Tourism Conscious Group) dukuh Umbulsari. Observation techniques are done by coming directly at PT. Tirta Investama (TIV)-AQUA Klaten to know the results of CSR programs to the community was conducted on January 13, 2021 dengan Mr. Ramadan as Public Relations.

The collected data is then analyzed to get conclusions about the implementation of CSR and its compliance with *maqashid asy-shari'ah* and environmental fiqh (*fiqhal-bi'ah*).

#### A. Sub DAS Pusur's Overview

Sub-watershed pusur is located in the bengawan solo watershed, with an area of 70,029.2 ha, covering 49 villages, 5 subdistricts, 2 districts. When measured based on the overall distance of Sub DAS Pusur reaches a track length of  $\pm 36,735$  Km. Geomorphologically the pusur sub-watershed area is divided into three regions

The upstream area becomes a water *catchment* area located in Musuk Subdistrict precisely in Sruni Village, Keposong, Sukorejo, Pagerjurang which is included in the administrative area of kab. Boyolali and Mundu Village. The upstream area is also a buffer area of Mount Merapi National Park and this

area has important value for the sustainability of economic activities located in the central and downstream areas, such as agricultural, fishery, household and industrial activities. But on the other hand, the landscape area of pusur sub-watershed also has the potential for disasters both mount Merapi eruption disasters that are geographically located in the upstream area, earthquakes and ecological disasters caused by floods, landslides in sungai-commensurate areas and so on.

Mount Merapi is one of the most active mountains in Indonesia and has an eruption cycle in the span of two to five years and is surrounded by dense settlements up to the closest distance of about 3-4 km from the summit, while many residents still want to settle around ring 1 area to continue their lives with agricultural and livestock activities.

The upstream area has an altitude of 600-1,200 meters above sea level where the role is more inclined to the efforts to protect the water recharge *area* and water *catchment area* as well as adaptation and mitigation of potential eruptions of Mount Merapi. Form of CSR management as mitigation efforts in hulu region, namely;

1) Conservation School in Mriyan and Kembangsari Villages.

This activity is part of the preservation of Pusur River which focuses on improving critical land and maintaining water resources for the upper region. Practically the activities are divided into two. Technical civil conservation is more likely to be land processing and water trap-making. Meanwhile, vegetative conservation moves by planting in critical lands. Empowerment model for conservation approach with chrysanthemum and orchid school.

2) Energy Village.

In other upstream areas, several measures have been taken to preserve the Pusur River from livestock waste. The community is already moving in Mundu Village with an energy village model. Livestock waste management, milk processing, and creating healthy cages.

The central and downstream areas of the Pusur sub-watershed is one of the rice barn support areas of Central Java province so that the existence of pusur river plays a role in the sustainability of this activity which ultimately also impacts the strength of food security in Klaten district.

The central area with ketinggianya ranging from 140 - 387 meters above sea level berada in Klaten Regency, precisely in Tulung Subdistrict, Polanharjo District. This area is the Center of activities namely Pusur Institute. Pusur Institute is a forum that houses various initiatives both individually and institutionally in the preservation of sub-watersheds Pusur upstream, central and downstream areas.

The activities in the central region are; (1) Waste Bank, natural waste management in 4 villages has formed 7 waste banks consisting of 480 people who are expected to waste waste to landfill has a small volume because it has been sorted and created by waste bank managers. (2) Peduli Sungai activities, starting from the clean action of the river by the commissary of *River Tubing Pusur Adventure* (RTPA) then become a river tour. Including the utilization of polan and Watukapu (Wareng Tubing Kali Pusur) tourism villages engaged in the same field. (3) Observation of Pusur River together with academics, NGOs, communities and others by conducting data collection such as potential waste, water resources, vegetation and biota, morphology, disaster, and Socio-Cultural Society. (4) Farmers' field schools in Karanglo and Polan villages for the management of agricultural land that is environmentally friendly and free of pests and chemical fertilizers.

Downstream areas are in the area of water abundance, namely in the District Delanggu and Juwiring. . Drawn from the elevation line reaches a height of < 100 meters above sea level. Located in the administrative area of Klaten Regency. This area is the largest sedimentation site of Sub Das Pusur so the role to ensure the sustainability of water resources to downstream areas is a common concern. In this region, the formation of community, namely GP3A DI-Juwiring and GP3A DI (Combined Farmers of Irrigation District Water Users) Ploso Wareng in charge of managing and distributing water for agriculture and community FKPADIKA (Communication Forum of Water Management of Irrigation District Kapilaler) with the task of maintaining irrigation networks.

There is a threat of central and downstream areas, in the rainy season where the high frequency of rainfall can cause flooding, thus threatening the existence of settlements in the area around the pusur river border and impacting agricultural and fishery activities in the surrounding areas.

## **METHODS**

This study employs a qualitative research methodology. Analyzing a phenomenon or social situation using qualitative data described descriptively, the qualitative method is a research methodology. The objective of descriptive qualitative research is to accurately depict the group's processes and relationships, which will be both verbally and subjectively comprehensive and provide background information about the relationship. This type of research is field research, which describes and describes situations and phenomena based on the circumstances created by going directly to the field.

## RESULT AND DISCUSSION

### CSR Implementation PT. Tirta Investama (TIV)-AQUA Klaten

Implementation of CSR Program PT. TIV-AQUA Klaten as one of the multinational companies engaged in the field of Bottled Drinking Water (AMDK) is carried out in various areas of life. The business activities of companies with water resources have been affirmed in the Qur'an(QS. Al-Anbiya; 30) that water is a vital environmental component of its existence in the world.

وَجَعَلْنَا مِنَ الْمَاءِ كُلَّ شَيْءٍ حَيٍّ أَفَلَا يُؤْمِنُونَ...

"And from the water We make all things living. So why do they not believe?"

Water is the lifeblood of mankind. So no wonder water resources must be managed and utilized sec ara well and wisely. Similarly dengan PT. Tirta Investama (TIV)-AQUAKlaten, water management is a special concern in the implementation of CSR in environmental, social and economic aspects. This is as expressed by Mr. Rama Zakaria as CSR Manager of PT. TIV-AQUA Klaten.

*"PT. TIV in utilizing water, the first to pay attention to environmental aspects, so as not to disturb the water used by the surrounding community. Secondly, utilizing water pays attention to the water source area to stay conserved. Third, the existence of environmentally friendly principles means that no water is wasted after we produce by doing waste water treatment used to water the garden, etc. And lastly, we have a water balance road map, meaning that if we get permission to take 1000 water, then we must return the amount of water into the soil 1000 tesebut by way of conservation, making rorak, making biopores, planting trees every year with the target that we plan, etc."*<sup>8</sup>

In determining a policy of CSR programs PT. TIV-AQUA Klaten, the community participation in various stages, ranging from planning, implementation, evaluation, and monitoring. The company also compiled thematic programs from below, namely the community, where there are problems around sub-watershed Pusur. The main problem in the community must be given an alternative solution in order to be accepted and executed properly according to the *road map* compiled. This requires a long process and a long time in order for the program to develop and continue and provide benefits (*masalahah*) both for the community, companies, and the government. There are several methods used in the policy making process in a program.

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<sup>8</sup> Rama Zakaria, SR-CSRPT Manager. TIV Klaten, *Personal Interview*, February 15, 2021, at 10:00 a.m. - 11:30 a.m.



"we have a method called social analysis. Then the second study risk mapping. Third stakeholder mapping. So we have previous studies, mapping problems there are studies of social analysis around it. Then we have documents mapping stakeholders, stakeholders related and related to us are the community.... Each year is adopted from the inputs of planning with the community tailored to the needs in the local community and then consulted whether to synergize with programs in the village"<sup>9</sup>

There is a flagship program that is Pusur Institute as a form of preservation of Sub DAS Pusur. This sub-watershed pusur crosses 2 districts (Klaten and Boyolali), which are divided into 3 regions Hulu-Tengah-Hilir. Upstream area, as a water catchment area has problems of natural damage, degradation of forests and land, and exploitation. The central region as an area affected by the availability of SDA from the Upstream region that has water management and water quality problems due to agricultural residues, industrial waste, livestock and waste problems. In the downstream region, as an area that depends on sub-watershed Pusur because it is used for agricultural irrigation where there is a conflict of utilization, especially in the dry season that lacks water. Therefore, integrated and collaborative sub-watershed management is carried out from the planning stage to the implementation of the program.

The Company has CSR scope in the social, economic, and environmental fields with 3P achievement efforts, namely *profit, people, planet* (Triple Bottom Line Concept). Pt. TIV-AQUA Klaten in implementing the concept with pusur institute program has sustainable development goals (SDG'S).

Closely related CSR with the concept of caliph in Islam. This is like the company is considered able to be a leader in the condition of environmental problems around the factory. The concept of caliph is in accordance with the opinion of Yusuf Qardhawi, as quoted by Mudhofir, who relates *khalifatullah fi al-ardh* with worship that includes the efforts to plant, build, improve, live, and avoid damaging things. TIV-AQUA Klaten conducts social responsibility as a form of corporate response to the environment so as not to cause problems of water privatization and commercialization by the company.<sup>10</sup>

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<sup>9</sup> *Ibid.*

<sup>10</sup> Mudhofir Abdullah, *Qur'an and Environmental Conservation*, (Jakarta; PT Dian Raktar, 2010).

## Implementation of Corporate Social Responsibility (CSR) Multinasional Company PT. Tirta Investama (TIV)-AQUA Klaten

The CSR program that has been implemented by PT. Tirta Investama-AQUA Klaten based on the level in *Maqashid Al-Syariah* is divided into three categories:

### 1. *Dharuriyat*

The application of *Dharuriyat* in environmental fiqh is the same as the most basic needs concerning environmental rules. *Dharuriyat*'s position if not fulfilled will damage the world and the hereafter. The need for *dharuriyat* in environmental fiqh is all efforts to maintain the natural environment occupy an important position because it aims to maintain the balance of the ecosystem. This has been stipulated in the Qur'an (QS. Al-Rahman 55:7-9), that man is forbidden to break the balance. And fatwa MUI (Majelis Ulama Indonesia) No. 4 Year 2014 on the preservation of endangered animals with the aim of maintaining the balance of the ecosystem.

Environmental maintenance (*al-biah*) is part of maintaining the soul (*hifzh an-nafs*) of man both physically and psychically because the impact of environmental damage will threaten the safety of human life. The Qur'an itself reaffirms (QS. Al-Maidah (5):32) that whoever wastes a soul has wasted the whole soul of man.

The CSR program implemented by PT. TIV-AQUA Klaten has the same goal of maintaining natural balance. This is evidenced by IWRM (*Integrated Water resources Management*) as a shady umbrella in running CSR. IWRM is integrated from upstream, central, and downstream areas in Sub DAS Pusur. In addition, in implementing the concept of 3P (*planet, people, and profit*) contained in the Blue Operation program. The forms of *Blue Operation* activities are:

CSR Dimensions	Measurement of <i>Maqashid Al-Sharia</i>	Csr Program activities
An context	<i>Hifzu al nafs</i> (soul protection) 1. Maintaining ecosystem balance 2. Environmental conservation 3. Protecting the environment	a. <i>Blue Operation (Blue In)</i> 1) Circulation Packaging recycling 25% recycle 2) Employees care about the environment 3) KEHATI Park b. <i>Blue Operation (Blue Out)</i> 1) Clean trash on the beach 2) Normalization of irrigation Pusur Institute

		<ul style="list-style-type: none"> <li>3) River Tubing Adventure</li> <li>4) Energy independent village in Mundu</li> <li>5) Eco-friendly farming</li> <li>6) Soil and water conservation</li> </ul>
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2. *Ajiyat*

The application of *Hajiyat* in environmental fiqh is needed in all environmental maintenance efforts that will eliminate all difficulties. In another sense, CSR programs can be a solution to environmental problems. This is done PT. TIV-AQUA Klaten with empowerment, scholarship, and education to the community that has great benefits to the community.

CSR Dimensions	Measurement of <i>Maqashid Al-Sharia</i>	Csr Program activities
Education	<i>Hifzu al-aql</i> (protecting reason) 1. Training and pendidikan 2. Adding knowledge 3. Environmental education	a) Education to schools b) Education to farmers c) Scholarship program
Community empowerment	<i>hifzu al-māl</i> (protecting property) 1. Reduce poverty. 2. Improving welfare and food security. 3. Maintaining economic stability and employment.	a) Inclusion Center donation for disability training assistance. b) Empowerment of waste banks.

Table 2. *Hajiyat*

3. *Tahsiniyah*

The *Tahsiniyah* level in *maqashid al-sharia* is a complement to *dharuriyat* and *hajiyat*. CSR Implementation pt. TIV-AQUA Klaten in this level includes health and social programs.

CSR Dimensions	Measurement of <i>Maqashid Al-Sharia</i>	Csr Program activities
health	<i>hifzu al-nasb</i> (protecting offspring) 1. Suppressing mortality 2. Improving health	1. WASH (Water Access Sanitation and Hygiene) program to provide access to clean water and healthy sanitation 2. Blood donation

		<ol style="list-style-type: none"> <li>3. Educational assistance to posyandu to reduce the number of stunting children</li> <li>4. Handwashing campaign</li> <li>5. Covid-19 and natural disaster assistance</li> </ol>
Social	<p><i>hifzu al-din</i> (protecting religion)</p> <ol style="list-style-type: none"> <li>1. Assistance in the construction of worship facilities and infrastructure</li> <li>2. Religious activities</li> <li>3. Improving moral and spiritual aspects</li> </ol>	<ol style="list-style-type: none"> <li>1. Mass circumcision</li> <li>2. Distribution of sacrificial animals on Eid al-Adha</li> </ol>

Table 3. *Tahsiniyah*

## CONCLUSION

Based on the formulation of this research problem is known from the results and discussion of the previous chapter, it can be drawn conclusions that Implementation of *Corporate Social Responsibility* (CSR) at PT. Tirta Investama-AQUA Klaten which has a shady umbrella IWRM (*Integrated Water Research Management*) is an integrated water resource management and integrated in sub-watershed (Watershed) Pusur which is divided into 3 areas namely Hulu-Tengah-Hilir. Each region has a different program. In the Upper region is focused on environmental conservation with tree planting, bioporous hole rorak, making infiltration wells and others. In the central region, where the program focuses on community empowerment, and downstream areas focus on agriculture.

CSR implementation of PT. Tirta Investama-AQUA Klaten has fulfilled *sharia maqashid* based on five main protections, namely protecting religion, protecting the soul, protecting reason, protecting offspring, and protecting property has been run in accordance with *maqashid al-sharia* in environmental fiqh (*fiqh al-bi'ah*), so that the benefit of the people (*maslahah mursalah*) of the program is achieved.

CSR activity PT. TIV-AQUA Klaten dominant in the element of maintaining the soul (*Hifzu al nafs*) because the purpose of the implementation of CSR to avoid environmental damage that brings a lot of mudhorot, to be life-threatening. Therefore, the safety of human body is important in the

environmental fiqh, with a CSR umbrella program called IWRM (*Integrated Water Research Management*) or integrated water resource management in Sub Watershed Pusur. Specifically, in the program in the Hulu Sub DAS Pusur region that occupies the level of *Dharuriyat* (primary) in achieving sharia goals (*maqashid al-syariah*).

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