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THE INTERNATIONAL JOURNAL OF HUMANITIES & SOCIAL STUDIES ISSN 2321 - 9203
www.theijhss.com 235 Vol 6 Issue 10 October, 2018 THE INTERNATIONAL JOURNAL OF
HUMANITIES & SOCIAL STUDIES The Application of Corporate Social Responsibility
Principles Based on Sharia Law in Province of Aceh, Indonesia 1.

Introduction Corporate Social Responsibility (CSR) is the commitment of companies to society and environment according to Article 74 Limited Liability Regulation (hereafter UUPT). The commitment of companies is legal responsibility of companies in implementing principles of CSR, thus CSR is defined not only as moral interest but also as company responsibility that has to be conducted.

Responsibility concept of companies which is known as CSR is responsibility of the company to society that underlines that the owner of company has the responsibility to society and environment (Musa Obaloha, 2008: 538). Corporation or company in Indonesian language specifically big company means the company with legal status that aims to earn profit. According to K.

Bertes, (2002 : 289), Article 2 Act Number 40Year2007about Limited Liability Regulation (hereafter UUPT) states that "The activity of Limited Liability has to be based on its aim and purpose but does not against the regulations, general rules, as well as morality". Therefore, the main purposes of company establishment are to earn the profit and run the company sustainably.

As legal entity, it has legal responsibility meaning that the company has many legal rights and legal responsibilities the same as a human has. Besides, a company also has moral responsibility due to the company is as moral agent (K. Bertes, 2002 :290).

According to ethic principle and business ethic principle, responsibility is one of the significant ethic principles.

Beside moral responsibility, the company also has social responsibility by showing its concern to other parties widely rather than merely to the company interest (A. Sonny Keraf, 1998 :122). The obligation to conduct social responsibility has to be based on the values, norms, and cultures of local society. Recently, there is no alternative concept of CSR based on values derived from belief and cultural system, although the values derived from each culture and belief aim to accomplish social prosperity.

CSR is also defined as the commitment in order to increase life quality of society based on scales charity that is performed in trade, and donation from company sector (Kotler & Lee, 2004: 5). Any principle derived from Islamic teaching can be integrated well if it is aligned with principles of CSR because it is considered that business activity as one of the good deeds to Allah (be exalted Him) as the Creator.

Islam religion is peace religion (Arabic term: Rahmatan Lil'Alamin), which means that humans should be sharing the benefits with other God's Creations. As peace religion, Islamic teaching comprises of brotherhood values, unity, and loving to one another as the humankind. Islamic teaching strongly suggests having concern of each other among humankind, preserving natural environment as well as maintaining the harmony of life among the humankind. (Mukhazir, et.al, 2006 : 125-142). Islamic teaching regulates all life aspects of humankind, universe, as well as economic activities of humankind.

Islam teaching aims to balance between norm values and economics, this is based on the statement in the Noble Qur'an Surah Al-Israa Verse (35), meaning: "And give full measure when measure, and weigh with an even balance. That is the Jumadiah Lecturer, Faculty Law, University Malikussaleh, Indonesia Manfarisyah Lecturer, Faculty Law, University Malikussaleh, Indonesia Marlia Sastro Lecturer, Faculty Law, University Malikussaleh, Indonesia Herinawati Lecturer, Faculty Law, University Malikussaleh, Indonesia Abstract: Corporate Social Responsibility (CSR) is one of the social and environmental responsibilities. CSR aims to accomplish the prosperity of community.

The companies located in Aceh Province have applied CSR including responsibility in religious affair. The principles of CSR according to Islamic Law enable to establish life system based on social principles and justice as well as prioritize social benefit, the principle can be adopted on CSR regulations and implemented by the companies in Aceh Province, therefore, the applied programs in Aceh province are based on the cultural and religious values of Acehese community which is based on sharia law.

Keywords: Corporate social responsibility, sharia law, province of Aceh **THE INTERNATIONAL JOURNAL OF HUMANITIES** & SOCIAL STUDIES ISSN 2321 - 9203 www.theijhss.com 236 Vol 6 Issue 10 October, 2018 best (way) and best in result". It can be found the configuration between moral values and economic orientation in Islamic teaching, the social responsibility concept has become main foundation in Moslem society (Artha Uly and Abdullah Kelib).

The **Prophet Muhammad (peace be upon him)** has taught moral and social values as stated in Noble Al-Qur'an which is illustrated through the action of **the Prophet Muhammad (peace be upon him)** known as the Sunnah in every aspect of lives in economic activities or government, so that the strong unity of community can be formulated. Islamic teaching acknowledges social responsibility.

The Noble Al-Qur'an has stated it in Surah Al-Qashash:77, meaning that: "And seek the abode of the Hereafter with the wealth that **Allah has given you,** and (yet), **do not forget your share of the world. And do good as Allah has done good to you. And desire not corruption the land. Indeed, Allah does not like** the corrupters (QS: Al-Qashash: 28:77). According to Islamic perspective, CSR actually is inherent derived from Islamic teaching.

The objective of Islamic Law (Arabic term: Maqasid al syari'ah) is Maslahah (public interest). Therefore, business is the effort to establish maslahah, not merely to earn benefit (Hendrie Anton & Dwi Retno Astuti, 2008: 19). In Islam, business has noble position and it is strategic because besides it is allowed in Islam, it is also commended by Allah as stated in the Noble Qur'an (Binhadi, 2011: 56). Acehnese ethnic is the community who is settled at the tip of Sumatera region, Indonesia. Almost all of Acehnese population is devout Moslem.

Besides, Aceh is also well-known as the first spread region of Islamic teaching in Southeast Asia (Muhammad Arifin dan Khadijah Binti Mohd Khambali, 2016: 252). **Aceh has history, culture, ethnicity, and Islamic tradition which is unique and different from other provinces in Indonesia** (Al Makin, 2016: 1), therefore, it establishes strong ethno-religious identity (Hasnil Basri Siregar, 2009: 143).

According to the history, it shows that how Acehnese society applies Islamic teaching as guidelines of their lives that are conducted by all Acehnese society which majority of them is Moslem. Aceh is conferred with privilege on religious sector, education, and customs according to Act Number 44 Year 1999 about Acehnese Privilege. Act Number 11 Year 2006 of Governance of Aceh, stated that the sector of Sikhism, age and genealogy (al-Syakhsiyah, mu'amalah and jinayah) is based on Sharia Law (Nurahimah bt Yusofi, et, al, 2014 : 2).

Sharia Law implemented in Aceh has general meaning because it covers all aspects of lives of society known as Sharia Law for a whole (kaffah) (Syamsul Bahri, 2013: 312). Acehnese society is known as religious society and strongly upholds the culture and customs. Strong correlation between cultural values and belief factors as the establishment of Acehnese cultural identity, happens due to the unity of religion and culture in Aceh, as explained in custom expression (hadih madja),: "Hukom ngon adat, lagee zat ngon sifeut", meaning that: "Law (Islam) and Customs is like the substance with the nature" (Esti Verulitasari and Agus Cahyono, 2016 : 41). The implied meaning on the expression above is as follow: "Sharia Law and Customs is integral unity".

It is applied in all aspects of lives of Acehnese society; political, economic, financial, social culture and ethics. All teaching and social system has to be aligned with Islamic teaching or Sharia law. Sharia Law is the revelation from Allah (Al-Qur'an), which teaches the morality of humankind in order to accomplish the benefits for human that teaches humankind the truth, justice, and responsibility of humankind as the creation of Allah, and the way of lives among humankind.

Sharia Law is not only the commandment or the statement, but also the reflection of obligation of Islamic society to bring into social reality of humankind in order to fulfill human needs because **the aim of Sharia** Law is to realize the truth and justice among humankind by preserving and establishing the benefit for humanity, preventing the badness, and keep rights of humankind. It is as part of the balance formation in the reality of human lives on the earth (Syamsul Bahri, 2013: 321).

It is believed that the application of CSR is integral part to meet the consistency of Sharia Law principles in terms of company operation including the company located in Aceh. therefore, CSR program is not merely to meet the obligation stated in Constitution. CSR program of every company has to be able to meet the basic needs of society in order to empower the better economic condition.

It has to be able to empower poor society and establish the equal distribution of economic welfare for society (Muhammad Yasir Yusuf, 2010: 199). CSR program should not solely pursuit the maximum profit or to gain operational legitimacy in the area (Rizk, et, al, 2008: 306). However, CSR program is the decision of corporate to contribute policy values for society. CSR is the concept for company which has obligation to **consider the interest of** consumers, workers, shareholders, society, and all operational aspects.

This responsibility is applicable widely exclude the obligation that has been stated in

Constitution (Elkington, 1997: 5). The application of CSR has been conducted by companies located in Districts/Cities of Aceh Province, however the implementation is not yet maximum, CSR programs from companies in Aceh Provinces have not been conducted according to the regulation stated in Sharia Law although it starts leading to the religious and social programs.

Thus, the implementation concept of CSR based on Sharia Law is needed in Aceh Province, because the implementation of Sharia Law in Aceh is applicable for all sectors of social lives, and the aim of Sharia Law is for the benefit and the welfare of society located around the company. 2. Research Methodology The study employs empiric or sociological law method that the research focuses on researching the primary data, the data gathered directly from respondents and informants.

The research is descriptive that provides the description of the implementation Corporate Social Responsibility Principles based on Sharia Law in Province of Aceh. Data collection is conducted based on Library Research on legal stipulation that regulates CSR and Field Research by conducting the interview with informants in Aceh Province. THE INTERNATIONAL JOURNAL OF HUMANITIES & SOCIAL STUDIES ISSN 2321 - 9203 www.theijhss.com 237 Vol 6 Issue 10 October, 2018 2.1.

The Application of Corporate Social Responsibility Principles Based on Sharia Law in Province of Aceh 2.1.1. Corporate Social Responsibility Based on Perspective of Islamic Law In contrary with western humanist perspective, Islamic perspective on CSR adopts holistic approach. In Islamic perspective, the concept is Spiritual Integrity, based on Noble Qur'an and the Sunnah (Asyraf Wajdi Dusuki, 2008: 11). It is the basic concept on the application of CSR in Islam.

According to Islamic perspective, CSR is the realization from teaching concept of al-Ihsan (honesty) as the peak of ethic teaching respectively. Besides, CSR is also the implication of ownership in Islam. Allah is the absolute owner (Haqiqiyah), meanwhile the humankind is temporary owner which functions as the recipient of the trust (Muhammad Djakfar, 2007: 160).

As the recipient of the trust, by individual or by group has to be caliphate that establishes the justice, and responsibility and conducts useful deeds. CSR based on Islamic perspective considers the personal relationship with social environment that can be represented with four axioms as follow: the unity (tauhid), equilibrium, free will, and responsibility (Syed Nawab Haidar Naqvi, 2003: 37).

The axioms mentioned above are recognition based on Islamic economic society,

therefore, those axioms are bound each other. There are some principles describing the relationship between men and their creator, Allah (be exalted Him). Those principles are aligned with justice, blessing for entire universe (rahmatan lil alamin), and social interest (maslahah) (Chapra, M. Umer, 2010: 40).

Those principles basically have strong correlation with the aim of economic sharia that prioritize the public interest (Chapra, M. Umer, 2010: 41). CSR in Islam is not new a term, in relation with responsibility, it is stated in Noble Al-Qur'an, that Allah (be exalted Him) meaning that: "And when he goes away, he strives throughout the land to cause corruption therein and destroy crops and animals. And Allah does not like corruption" (QS.

Al-Baqarah 2:205) (Muhammad 'Uthman El-Mahmudy, 2001). The social awareness activity is mentioned by Allah, meaning that: "Indeed, the men who practices charity and the women who practice charity and [they who] have loaned Allah a goodly loan-it will be multiplied for them, and they will have a noble reward" (QS. Al-Hadid Surah (18).

CSR in Islamic perspective in social system in dividing the wealth based on the way of live and human relationship that is intertwined among humankind and between humankind and universe in term of preservation. 2.2. The Concept of Corporate Social Responsibility in Islam 2.2.1. Maslahah and Maqasid Syari'ah in Corporate Social Responsibility The concept of Corporate Social Responsibility in Islam describes about religious values and belief of Sharia Law.

Sharia Law is from Qur'an (God's Revelation), hadith (habitual practices of Prophet Muhammad (peace be upon him), Islamic scholar concession (Ijma'), reasoning by analogy (Qiyas) and public interest (maslahah). The aim of Islamic system (Maqasid Syari'ah) is both material and spiritual. The aim of Islamic social system is based on public welfare (falah) and good quality of life (hayatan thayyibah), which have spirit of brotherhood in equality and socio-economic justice as well as the balance between material and spiritual requirements, all humankind are in need to preserve and enrich the faith, and life (Mohammed, J.A, 2013 : 122).

Concept of social responsibility and justice in Islam is stated in Noble Qur'an and hadith, it shows the suitability between social responsibility aspiration, justice, and business transaction in which are reasoning with the notion applied in CSR. The perspective on social justice and responsibility is based on the comprehension study and social responsibility practice of Islamic corporate.

According to this point of view, the practice in Islamic society, the relation between

commercial activity and civilians are adopted from practical regulation that is found in Islamic teaching (Casson B Maali & Napier, 2012: 267). The application of CSR in Islam is strongly correlated with the concept of Maqhasid Syari'ah and Maslahah.

The aim of Sharia Law (Maqasid al syari'ah) is public interest (Maslahah). Business is the effort to establish maslahah, not merely to earn profit. Therefore, it is believed that Noble Qur'an and the Sunnah indicate the reference about maslahah implicitly but some references indicate the existence of maslahah dalam Islam Law (Ulul Azmi Mustofa, 2014: 50).

According to maqhasidu al-syari'ah and al-maslahah perspective, it is considered that in Islamic Law, qualitatively and quantitatively protect public interest as well as reject or ignore personal interest in society, that protects five aspects as follows: religious aspect (hifzu ad-din), soul (hifzu an-nafs), offspring (hifzu an-nasl), common sense (hifzu al-'aql) and wealth (hifzu al-mal).

Logical consequence of the principle that contributes the comprehension that in destruction context (mafsadah) that happens due to economic activity is contradictive because it results unbalance including the sustainability of human kinds. Therefore, it will finally threaten kham college or officers' House (al-kulliyat al-khams or adh-dharurat al-hams).

To maintain purposes of the law (maqhasid syari'ah), there are three levels of supervisions which are: dlaruriyah, hajjiyah, and tahsiniyah. If dlaruriyah is the form of benefit that has to be prioritized, or primary need that is emergency to be fulfilled by society or each individual. If ignored, it will cause destruction for humanity and environment (Ulul Azmi Mustofa, 2014: 51). 2.2.2.

Piety Paradigm (Taqwa-Centric) CSR concept in Islam about piety paradigm is introduced by Dusuki. According to Dusuki, piety or Taqwa is central to comprehend Sharia Law. It influences Moslem people to perform Sharia goal. Thus, it is expected that Taqwa paradigm THE INTERNATIONAL JOURNAL OF HUMANITIES & SOCIAL STUDIES ISSN 2321 - 9203 www.theijhss.com 238 Vol 6 Issue 10 October, 2018 meets the goal of falah which is essential.

Taqwa Paradigm acts as core element in applying CSR according to Islamic perspective (Asyrar Wajdi Dusuki, 2008 :13). From this concept, it also emerges position of Islam in CSR concept; consequently, it will raise some concatenations that starts from irresponsible attitude of company to responsible attitude of company to implement CSR based on God-consciousness (taqwa sentries). 2.2.3.

Spiritual Approach CSR concept in Islam dominantly leads to spiritual approach (Norajilah Binti Chie Man, 2011: 20). Spiritual perspective is based on the teaching from the Noble Qur'an and the Sunnah. The notion of social responsibility is contained in religious bond. Spiritual bond describes the commitment to moral standard as well as social norms based on Sharia principles.

It is due to benefit (maslahah) that is needed to be achieved in Islam that does not only concentrate on material need but also embrace the welfare concept of human life, that emphasizes the concept of brotherhood and socio-economic justice, and spiritual for every person (Gillian rice, 1999: 18). Spiritual approach is prominent interest in concept of CSR according to Islamic point of view, our submissive to Allah is kind of our spiritual reflection.

Spiritual principles are faith, worship, and morals that are called as devotion and godliness. These elements are essential to comprehend and implement Sharia Law because main key to understand Islamic Law is arising of devotion that is the submission to Allah (be exalted him) (Norajilah Binti Chie Man, 2011: 47) In term of spiritual, CSR summarizes the concept of Sharia Enterprise Theory (SET).

SET is enterprise theory that has been internalized with Islamic values to generate the relevant theory that has more priority on human interest (maslahah). Enterprise theory admits the responsibility is not only to the owner of company but also to the group of society widely. SET does not only prioritize individual interest (in this case is shareholder party) but also the interest of other party. Thus, SET has wider concern to stakeholders.

According to SET stakeholders includes Allah, humankind, and universe (Triuwono, 2007) 2.2.4. Rahmatan Lil 'Alamin The principle of rahmatan lil 'alamin means that the existence of humankind has to share benefit with other creation of Allah. The aim of prosperity in Sharia Law perspective is not only addressed for shareholders' interest but also for all stakeholders' interest (maslahah) (Al-Ghazali, Abu Hamid, 2012: 50).

This concept is aligned with rahmatan lil 'alamin according to words of Allah, meaning that: "And We have not sent you, [O Muhammad], except as a mercy to the worlds." (QS. Al-Anbiya Surah 21 Verse (107)). According to the Verse mentioned above, rahmatan lil 'alamin is explicitly correlated with apostolic of Prophet Muhammad (peace be upon him), meaning that Allah (be exalted Him) does not make Prophet Muhammad (peace be upon him) as a prophet except the apostolic of Prophet Muhammad (peace be upon him) as the blessing for the entire universe. 2.2.5.

Islamic Brotherhood and Al-Adl In the Noble Qur'an, it is described to behave fairly and possess noble characters in order to construct Islamic brotherhood, and has noble characters in running economic activity which will eliminate the economic system that only emphasizes on profit without heeding the misery of other parties. Then, social justice will be achieved based on Islamic brotherhood (ukhuwah Islamiah), so that the equality can be manifested among humankind regardless of skin, race, language, and social status (Asyraf Ab Rahman, 2010: 53).

Allah states in the Noble Qur'an, meaning that: "The believers are but brothers, so make settlements between your brothers. And fear of Allah that you may receive mercy" (QS. Al-Hujarat 49 Verse (10)). 2.3. The Application Corporate Social Responsibility Based on Sharia Law in Province of Aceh Aceh is one of the regions in Indonesia that has some corporates that run mining, plantation, fertilizer and cement sectors, that from their activities, they contribute negative and positive impact to society and environment.

The application of CSR so far has been implemented by company however the benefit is not yet perceived by society so that the goal of CSR is not yet achieved. One of the reasons is that CSR programs implemented do not yet notice the values of culture and tradition of Aceh society, because culture and tradition of Aceh are very different from other regions in Indonesia that is religious nuances known as Sharia Law.

Therefore, it is essential to formulate the concept of the implementation of CSR principle in Aceh based on Sharia Law. CSR programs will benefit for society if Aceh Government issues the regulation in the form of Qanun (local regulation) of districts/cities, Governor Regulation and Regent Regulation, it aims to implement CSR according to the application of Sharia Law in Aceh.

Some districts in Aceh have had CSR regulation in form of District Qanun and Regent Regulation, which are: Kabupaten Aceh Barat, Kabupaten Aceh Tamiang, and Kabupaten Aceh Utara. Meanwhile, some other districts/cities in Aceh Province have not yet had regulation of CSR. Qanun of districts/cities which regulates CSR is formulated based on society and corporate interests, it is considered that the Qanun has to be formulated based on cultural values applied in Aceh society based on Sharia Law.

The result of the research shows that Kabupaten Aceh Barat has had legal instrument in form of Regent regulation Number 26 Year 2014 about social and environmental responsibility of corporates. This Qanun aims to empower the society, quality of life, and environmental preservation that benefits for government, surrounding society as well as other society.

THE INTERNATIONAL JOURNAL OF HUMANITIES & SOCIAL STUDIES ISSN 2321 - 9203
www.theijhss.com 239 Vol 6 Issue 10 October, 2018 The implementation of CSR in
Kabupaten Aceh Barat has been applied from 2015 to present. The management of CSR
is more prioritized to empower society such as economic empowerment, health,
education, religion, and social culture (Profile of CSR Kabupaten Aceh Barat, 2017). The
implementation of CSR in some companies in Aceh can be found in some companies as
follow: First, PT.

Agra Budi Jasa Bersama is the company that runs coal mining sector, which operates in
Kecamatan Kaway XVI and Kecamatan Meureubo, Kabupaten Aceh Barat. The stipulated
CSR programs are education, youth, arts, culture and so forth for local government and
Acehnese society of Aceh Barat. The program also includes religion, health, and
economic as well as capacity building. Second, PT. Agro Sinergi Nusantara (ASN) or PT
ASN is the branch of PT.

Perkebunan Nusantara I and IV, located on Ujong Beurasok Street No. 25 Gampong
Lapang, Kecamatan Johan Pahlawan, Kabupaten Aceh Barat. The Program of CSR are
religion, donation for mosque/ meunasah (mini mosque) in Kabupaten Aceh Barat,
donation for orphans in kabupaten Aceh Barat, donation for religious holidays in
Kabupaten Aceh Barat.

In term of education, donation is used for renting the Noble Quran reciting in
Kabupaten Aceh Barat, on social youth culture and sports, and infrastructure of building
and maintaining the roads of the villages in the operational area of the company, the
building and provision of drilling well for the villages in the operational area of the
company, the provision of water tunnel for the road of the villages on the operational
area of the company and other donations for Kabupaten Aceh Barat region. Third, PT.
Indonesia Pacific Energy (IPE) has operated from 2009 to present in kabupaten Aceh
Barat. PT.IPE has contributed in religion, education (Community Development in
Education field), infrastructure, and proposal for regions in Kabupaten Aceh Barat.

Kabupaten Aceh Tamiang has had the instrument related to the implementation of CSR
in form of Qanun of Kabupaten Aceh Tamiang Number 7 Year 2014 about the
implementation of Social and environmental responsibility of Limited liability company
in Aceh Tamiang. Based on the interview with community leader that one of the CSR
programs that is implemented is religion sector such as financial assistance for Islamic
days and national days as well as financial assistance for the orphans (Suherman, 2017).

Some program that have been conducted are heavy equipment assistance, field soccer
grant for community, land grant for market location for the community and in 2017 the

company establish the cooperation with Pertamina(the Mining and Oil National Company) for mushroom and broomstick business, which each of raw materials is provided by PT. Mopoli Raya (Salim, Humas PT. Mopoli Raya, 2017). The application of CSR at PT. Perkebunan Nusantara (PTPN) I in Aceh cannot be implemented maximally.

The implementation of CSR of PTPN I is referred to the instruction of Ministry of State-Owned Enterprises Number PER- 05/MBU/2007 about partnership of Stated-Owned Enterprises **with small business and** Bina Lingkungan Program (environmental development program). According to the instruction of Ministry of State-Owned Enterprises, the program comprises of natural disaster, education and training, health improvement, public facility, worship facility, natural preservation, social and community.

The implementation of CSR in Kabupaten Aceh Timur is based on Qanun of Kabupaten Aceh Timur Number 12 Year 2016 about corporate **social and environmental responsibility**. The research conducted in some companies in Kabupaten Aceh Timur shows that **the implementation of CSR** in company has not yet done appropriately based on applied regulation. CSR has not yet implemented because the fund is not yet disbursed, because the company suffered from bankruptcy in 2015, and has to pay debts.

There is program for surrounding community this year for public facility such as building mosque and mini mosques, however, the programs has been terminated temporarily due to the natural disaster in Pidie Jaya, consequently, the assistance for surrounding community is diverted to Pidie Jaya. (information from central office dari kantor pusat) (interview with public relation of PT.PN I, 2017).

The implementation of CSR in Kabupaten Aceh Utara **has been conducted based on the** demand of Sharia Law. Although it has not yet been maximal, some companies in Kabupaten Aceh Utara have implemented CSR which are: PT. Pupuk Iskandar Muda, PT. Exxon Mobil Indonesia, PT. Pertamina and PTPN I Cabang Cot Girek. The concept of CSR is stated in Islamic Law.

Islamic religion has established life system based on social principles and justice. Main principle in Islam is faith principle (tauhid or illahiyah), the principle means that anything in the universe is living creation and Allah is the only Creator. Basically, the tauhid has to be the foundation for every Moslem to run any life activities, including business activity.

Every business activity has to be considered as part of worship, the unity is bond between business activity and morality which aims to gain the blessing from Allah. The

principle of tauhidis then described with the prophecy principles (the characters of Allah' Apostle) that comprises of shiddiq, tabligh, amanah dan fathanah, that is adopted into four axioms in Islam which are the balance, free will, responsibility, and honesty (ihsan) that should be adopted into regulations of CSR and then has to be implemented by companies in Province of Aceh. 3. Summary and Recommendation 3.1.

Summary The companies in Province of Aceh have conducted CSR, the programs have been aligned with social and religious sectors, and however it is not maximal as prescribed in Sharia Law. The basic principle in Islam which establishes life system based on the basic social principles and justice has to be adopted into CSR regulation in province of Aceh, therefore, the programs implemented by the companies in Aceh province is aligned with the cultural values and religious values applied in Acehnese community which is based on Sharia Law. THE INTERNATIONAL JOURNAL OF HUMANITIES & SOCIAL STUDIES ISSN 2321 - 9203 www.theijhss.com 240 Vol 6 Issue 10 October, 2018 3.2.

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