

Corporate Social Responsibility (CSR) As Post-Mining Environmental Protection: An Integrative Normative Study Between Environmental Fiqh and

Positive Law In Indonesia

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ABSTRACT

Corporate Social Responsibility (CSR) in the mining sector has become an important instrument in efforts to protect and preserve the environment. This article aims to examine normatively integratively how *CSR* is positioned within the framework of Indonesian positive law and environmental fiqh as a form of social and ecological responsibility of mining companies. The research method used is normative research. This article finds that in national law, *CSR* is regulated in Law No. 40 of 2007 concerning Limited Liability Companies and its derivative law in the form of PP No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. On the other hand, environmental fiqh offers moral and ethical foundations based on *maqashid sharia* that emphasizes the prohibition of damage (*ifsad*) and the obligation to maintain the balance of nature (*hifdz al-bi'ah*). Integration between these two normative systems can form a paradigm of environmental protection that is not only legal-formal, but also spiritual-ethical. This article recommends strengthening the *CSR* of mining companies with an Islamic values approach to create ecological justice and environmental sustainability.

Keywords: *Corporate Social Responsibility (CSR), Environment, maqashid sharia*

A. INTRODUCTION

Indonesia is a very rich country when viewed from the point of view of its natural resources, ranging from petroleum, natural gas, coal, gold, nickel, tin, copper and others. Mining companies are very important in the Indonesian economy. The country relies on the extraction of mineral resources as the basis for our lives today. The mining industry also creates direct and indirect employment opportunities and generates foreign exchange earnings and tax revenues. But despite its externalities, mining activities are generally criticized for their negative impacts both on environmental damage and social conflicts and are seen as a threat to society in general. Nevertheless, mining companies have publicly committed to improving sustainable development outcomes under the auspices

of Corporate Social Responsibility (CSR), often framed as the "*triple bottom line*" or balancing "*profit with people and planet*".¹

Issues related to the implementation of *Corporate Social Responsibility (CSR)* is something that is not foreign to be discussed in corporate law issues, especially companies engaged in mining. Mining companies are in the form of Limited Liability Companies (PT) and make excavation products their main commodity.

Related to CSR is the commitment of PT to participate in economic development to improve the quality of life and maintain the stability of the surrounding environment. Article 74 paragraph (1) of the Law on Limited Liability Companies as amended by Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation which states that: "Companies that carry out their business activities in the field of and/or related to natural resources are obliged to carry out Social and Environmental Responsibility. "

The PT Law, especially the discussion of Article 74, also has a derivative regulation, namely Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. However, this regulation does not provide concrete technical guidelines to assess the adequacy and effectiveness of CSR. The implication of this problem is that companies can claim to have done CSR as a formality without any real substance.

Both the PT Law and PP No. 47/2012 do not provide technical guidelines or concrete indicators to measure the extent to which the implementation of CSR by companies is in accordance with the principles of sustainability and mandated social responsibility. These general normative provisions cause the implementation of CSR by companies to often be carried out as a formality, without measures that can test its effectiveness, contribution, or impact on society and the environment.

The absence of standard indicators also results in weak government oversight and public participation in evaluating CSR programs. As a result, many CSR programs are only used as a corporate image tool, not as a form of real responsibility for sustainability.

¹ Noor Wahyuningsih, Marlon Ivanhoe Aipassa, dan Enos Paselle, "Implementation of Corporate Social Responsibility (Csr) Program for Coal Mining Companies in Tani Harapan Village, Loa Janan Subdistrict, Kutai Kartanegara District," *Jurnal Riset Pembangunan* 6, no. 40 (2023): 39.

In fact, in international practice, many countries already have more comprehensive CSR assessment standards, such as *ISO 26000*, *Global Reporting Initiative (GRI)*, or *ESG (Environmental, Social, Governance)* indicators.²

The implementation of *CSR* based on good design is the hope of all Indonesian people, especially those who feel the direct impact of the mining company's activities. Therefore, a special design is needed for the implementation of *CSR*. Islamic law offers a good design concept in terms of *CSR* implementation. This design is based on one verse, as Allah SWT says in Surah Al-Araf in verse 56, namely:

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

Meaning: And do not make corruption in the earth, after (Allah) has made it right, and pray to Him with fear and hope. Verily, the mercy of Allah is very near to those who do good

The word *وَلَا تُفْسِدُوا فِي الْأَرْضِ* in Jalalalin's interpretation explains that damage is to commit polytheism and immoral acts.³ Ibn Kathir explains that Allah swt forbids actions that cause damage to the earth and things that endanger its sustainability after being repaired. Indeed, if everything is in accordance with its sustainability, then there is damage to it, it will endanger all servants of Allah.⁴

Furthermore, the opinion of Quraish Shihab, he stated the prohibition of behavior that makes destruction on earth. Acting destruction is a form of exceeding limits. Allah SWT created all of Nature in a harmonious, harmonious condition, and fulfills the needs of creatures. Allah created it in a good condition, even instructing his ummah to improve it.⁵ Based on this opinion, the essence of Allah SWT commands every human being to maintain the sustainability of the environment so that it is well maintained.

² Achmad Budiman, Paramita Prananingtyas, dan Novira Maharani Sukma, “Tinjauan Yuridis Tentang Tanggung Jawab Sosial Dan Lingkungan Oleh Perseroan Terbatas,” *Notarius* 13, no. 1 (2020): 12–21.

³ Jalaluddin as-Suyuthi Jalaluddin al-Mahalli, *Tafsir Al-Quran Al-Azhim* (Surabaya: Irama Minasari, 2003).

⁴ Ibnu Katsir, “Tafsir Ibnu Katsir,” last modified 2020, <http://www.ibnukatsironline.com/>.

⁵ Shihab Quraish, *Tafsir Al Misbah Pesan, Kesan dan Keserasian Al-Quran* (Jakarta: Lentera Hati, 2017).

In relation to preserving the environment (*hifzul biah*), the above verse is the principles of environmental conservation and environmental reform, which states that do not do damage on earth. Destruction of the environment is an act prohibited by religion and the perpetrators of environmental destruction should get a sin. So doing damage is a forbidden act because its effects will harm life, offspring, property, or religion.⁶

The concept of *hifzul biah* is part of the format of environmental fiqh studies which is a new scientific discipline. Islam condemns actions that damage the environment as well as national laws that require businesses to repair environmental damage by implementing CSR. Islamic law states that *hifzul biah* is part of *maqasidh sharia* to be a necessity because it relates to this *benefit*. As the fiqh rule states that:

“(Attracting benefit and rejecting damage) **جَلْبُ الْمَصَالِحِ وَدَرْءُ الْمَفَاسِدِ**”

Environmental *fiqh* or *fiqh al-bi'ah* becomes an indispensable part in the preparation of CSR regulations because Islam strongly criticizes human actions that do damage on earth. As mentioned in Surah Ar Rum verse 41, namely:

ظَهَرَ الْفَسَادُ فِي الْبَرِّ وَالْبَحْرِ بِمَا كَسَبَتْ أَيْدِي النَّاسِ لِيُذِيقَهُمْ بَعْضَ الَّذِي عَمِلُوا لَعَلَّهُمْ يَرْجِعُونَ

Meaning: There is corruption on land and in the sea because of the deeds of men; Allah wills that they should taste some of the consequences of their deeds, so that they may return (to the right path).

Based on the problems that have been described, it can be seen that there are problems in the implementation of CSR obligations. The problem is that there is no match between the wishes of the community in the context of environmental restoration and reservation. Meanwhile, the company has implemented a CSR program. This is because mining companies have so far only claimed formality due to the absence of concrete technical guidelines.

Based on the description of the problem above, the author makes a problem formulation, namely:

⁶ Andika Mubarak, “Kelestarian Lingkungan Dalam Al- Qur’an: Analisis Pemikiran M. Quraish Shihab dalam Tafsir Al-Misbah Andika Mubarak” (n.d.): 227–237.

1. How is the juridical perspective on *Corporate Social Responsibility (CSR)* within the framework of environmental Fiqh rules and Positive Law in Indonesia?
2. How is the integration between Environmental Fiqh and Indonesian Positive Law to strengthen the role of *Corporate Social Responsibility (Csr)* as a means of post-mining environmental protection in Indonesia?

B. METHOD

The research uses normative methods. Normative legal research is a process of discovering legal rules, legal principles, and legal doctrines to answer legal issues that arise, thereby obtaining new arguments, theories, or concepts as prescriptions for solving problems. The research uses normative methods. Normative legal research is a process of discovering legal rules, legal principles, and legal doctrines to answer legal issues that arise, thereby obtaining new arguments, theories, or concepts as prescriptions for solving problems.⁷

This study uses a normative juridical approach, which examines verses from the Quran and Hadith regarding CSR and the environment, as well as laws and regulations related to the implementation of CSR. The three sources of law are analyzed using the opinions of fiqh experts and the maqasid syari'ah theory approach, namely hifz al-biah. The object of this research is a legal analysis of environmental fiqh provisions and laws and regulations related to the implementation of CSR. The focus of the research is on ideal legal regulations as a renewal of CSR implementation laws.

C. DISCUSSION

Corporate Social Responsibility (CSR) in the Framework of Environmental Fiqh Rules and Positive Law in Indonesia

According to the Oxford Dictionary, Corporate Social Responsibility (CSR) is the idea that companies have responsibilities to society that go beyond their legal obligations and duties to shareholders. While the term *Corporate Social Responsibility* was first started by Howard R. Bowen in 1953. Steiner and Steiner refer to CSR as "*The obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.*"⁸

⁷ Peter Mahmud Marzuki, *Penelitian Hukum* (Jakarta: Kencana, 2007).

⁸ Dwi Kartini, *Corporate Social Responsibility* (Bandung: Refika Aditama, 2018).

Expert opinion named Yahya Harahap states that *CSR* is that every industrial company that conducts business activities in the field of the environment, so that the company must take responsibility if there are environmental problems around the community where it operates due to activities carried out by the company. In essence, the foundation of *CSR* comes from moral values, that companies live in the midst of community life, so they must take responsibility if they harm the community.⁹

Hendrik Budi Untung, he said that *CSR* is a social responsibility to society and the environment beyond economic responsibility, or the company's commitment to contribute to sustainable economic development with regard to corporate responsibility and focuses on the balance between attention to economic, social and environmental aspects.¹⁰

Meanwhile, the *CSR* referred to by the author in this article is according to Article 1 number 3 of the PT Law, which states: Social and Environmental Responsibility is the Company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial, both for the Company itself, the local community, and society in general.

The embryo of corporate social responsibility (*CSR*) emerged between 1960 and 1976, when developing countries, along with *Western Union* and social activists, called for a "*New International Economic Order*" to more strictly regulate the activities of transnational corporations. This call reflected a global awareness of the impact of large corporations on society and the environment. In the 1980s, there was a more focused effort to define Corporate Responsibility. In 1987, the United Nations (UN) through the *World Commission on Environment and Development (WCED)* published a report entitled *Our Common Future*. This report raised environmental issues as a political agenda, aiming to encourage the making of development policies that pay more attention to environmental aspects, which also became the basis for multilateral cooperation in achieving sustainable development. Then, in 1992, the *Earth Summit* was held in *Rio de Janeiro* with the main theme of Environment and Sustainable Development, attended by 172 countries. This meeting emphasized the importance of *eco-efficiency* as a key

⁹ M. Yahya Harahap, *Hukum Perseroan Terbatas* (Jakarta: Sinar Grafika, 2009).

¹⁰ Hendrik Budi Untung, *Corporate Social Responsibility* (Jakarta: Sinar Grafika, 2008).

principle in business and government practices, demonstrating a global commitment to integrating environmental considerations into economic activities¹¹

Philosophically, CSR companies have referred to the Preamble of the 1945 Constitution, which in the fourth paragraph states that the purpose of the Indonesian State is to "protect the entire Indonesian nation and the entire Indonesian homeland and to advance the general welfare, educate the nation's life and participate in carrying out the world." In essence, the obligation for every company to implement CSR is solely to carry out the 1945 Constitution's command to realize public welfare. The state assigns this responsibility to companies that run their business, especially in the mining sector. The goal is that the business that is carried out should not leave suffering to the community, because if this happens then the objectives of the 1945 Constitution are not achieved and the Indonesian people are harmed by the business.

Jhon Elikington states that the concept of *corporate* social responsibility, reminds companies that not only *profit (profit)* is pursued, but also must contribute and provide benefits to society (*people*) and also pay attention to environmental sustainability (*planet*).¹²

Dwi Kartini¹³ in her book entitled *Corporate Social Responsibility: Transformation of the Sustainability Management Concept and Implementation in Indonesia*, there are several stages in the implementation of CSR by a company. In the early stages (*stage 1*), corporate social responsibility is more focused on company owners (*shareholders/owners*) and managers. At this stage, company leaders will prioritize the interests of shareholders, namely through various efforts to use company resources as efficiently as possible and maximize profits. At the same time, the company pays attention to various regulations and applicable laws. In the second *stage (stage 2)*, the company began to develop its social responsibility to *employees (employees)* at this stage the company managers not only pay attention to profit maximization, but they began to pay great attention to human resources. In the third *stage (stage 3)*, the company develops its

¹¹ Dwi Rangka Prasetyo et al., “Analisis Yuridis Pelaksanaan Tanggung Jawab Sosial Perusahaan (CSR) di Indonesia” 2, no. 6 (2024): 469–482.

¹² Monica C. Matheosz, Wulanmas A.P.G Frederik, dan Elrik Ronald Rorie, “Tinjauan Yuridis Terhadap Tanggung Jawab Sosial Dan Lingkungan Perseroan Terbatas,” *Jurnal Fakultas Hukum Universitas Sam Ratulangi Lex Privatum* 13, no. 3 (2024): 1–13.

¹³ Dwi Kartini, *Corporate Social Responsibility: Transformasi Konsep Sustainability Management dan Implementasi di Indonesia*. (Bandung: Refika Aditama, 2020).

social responsibility to constituents in a specific environment where the constituents are usually local communities that are directly affected by the company's operations. And in the fourth *stage* (*stage 4*) the company not only develops its social responsibility to the local community but also includes society in a broad sense.

Based on these two experts, the concept of CSR should not neglect environmental preservation, so that the implementation of CSR must maintain environmental stability, especially for the benefit of the community around the business. So this research focuses on CSR rules specifically for mining companies. Given the number of mining companies in the Indonesian archipelago. Various mining companies are easily found from petroleum, coal, tin, nickel and others. These companies excavate the land to extract their mining products, so it can be seen that there are many holes that are not closed, waters that are not clear or roads that are damaged by trucks transporting mining products.

What is meant by mining business as regulated in Law Number 2 of 2025 concerning the Fourth Amendment to Law Number 4 of 2009 concerning Mineral and Coal Mining Article 1 paragraph (6), namely Mining Business is an activity in the context of Mineral or Coal exploitation which includes stages of general investigation, exploration, feasibility study, construction, mining, processing and / or refining or development and / or utilization, transportation and sales, and post-mining.

Specifically for mining companies, several laws and regulations have required the implementation of CSR, namely: First, Law No. 25/2007 on Capital Investment stated in Article 15 letter b, namely: Every investor is obliged to: b. implement corporate social responsibility. Second, Law No. 40 of 2007 on Limited Liability Companies (UUPT) is regulated in Article 74 paragraph (1), namely: Companies that carry out their business activities in the field of and/or related to natural resources are obliged to implement social and environmental responsibility. Third, PP No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies as a derivative law of the PT Law. Fourth, regulated in Law Number 2 of 2025 concerning Mineral and Coal Mining in Article 108 paragraph 1 letter a states that (1) Holders of IUP and IUPK are required to develop community development and empowerment programs consisting of: a. social and environmental responsibility program.

In Islamic studies, the basis for implementing CSR refers to the fundamental policy of a human being who was created as a caliph on earth and has an obligation to be responsible for the preservation of the earth as a place to live. As said by Allah Swt in surah Al-Baqarah verse 30, namely:

وَإِذْ قَالَ رَبُّكَ لِلْمَلٰٓئِكَةِ اِنِّىْ جَاعِلٌ فِى الْاَرْضِ خَلِیْفَةًۭۙ قَالُوْۤا اَتَجْعَلُ فِیْهَا مَنْ یُّفْسِدُ فِیْهَا
وَیَسْفِكُ الدِّمَآءَ وَنَحْنُ نُسَبِّحُ بِحَمْدِكَ وَنُقَدِّسُ لَكَۙ قَالَ اِنِّىْۤ اَعْلَمُ مَا لَا تَعْلَمُوْنَ

Meaning: Remember when your Lord said to the Angels: "Surely I will make a caliph on the earth". They said: "Why do you want to make on the earth one who will make mischief on it and shed blood, while we praise you and purify you?" God said: "Surely I know what you do not know".

The word '*khalifah*' in this verse according to Quraish Shihab¹⁴ means the one who replaces, namely replacing Allah Swt enforcing His will and implementing His decrees, not because Allah Swt is incapable or making humans stand as God, but because Allah Swt intends to test man and give him respect. While Buya Hamka¹⁵ argues "The task of man besides worshipping Allah is to maintain and preserve what has been given by Allah SWT in the form of the earth and its contents, and also maintain harmony between mankind."

In essence, humans are creatures who carry out the mandate to protect the earth as their residence. The earth where humans stand to protect it is part of worship to Allah SWT and a form of obedience to Allah SWT. If a human runs his life by utilizing the universe to meet his needs, then in this case humans are obliged to maintain the stability of the surrounding environment.

CSR comes as a rule that is believed to provide long-term benefits, both companies and stakeholders. CSR is about the commitment of the company's leadership. If the leader's commitment to CSR implementation is high, then CSR will run well and vice versa. Leaders who are highly committed to the implementation of CSR. CSR is usually

¹⁴ Quraish, *Tafsir Al Misbah Pesan, Kesan dan Keserasian Al-Quran*.

¹⁵ Hamka, *Tafsir Al Azhar* (Jakarta: Pustaka Panjimas, 2009).

integrated into the company's long-term formulation.¹⁶ The commitment of the company's leaders is what we interpret as 'khalifah', whose job is to manage their work with responsibility, trust and spiritual awareness. So that humans are not only managers of their work but rather maintain their work as well as a person who takes care of God's creation wisely.

As a khalifah, humans are not just rulers who are free to exploit resources, but guardians of the values of justice, care and social responsibility. The task of the caliphate is not limited to ritual worship, but also includes social and environmental dimensions, which is what should be done by entrepreneurs who are trustworthy in carrying out their duties to implement *CSR*.

CSR in the Islamic perspective is not only a business obligation, but also a manifestation of spiritual values, such as justice ('*adl*'), care (*rahmah*), and *trust*. *CSR* implementation is not merely for the company's reputation, but as a tangible form of human servitude to Allah, by benefiting others and protecting the environment as His entrustment.

When a human being, whether as an individual or part of a corporation, donates some of their wealth for the welfare of society, builds education, empowers the *poor*, or reduces the impact of environmental damage from their business, they are actually carrying out the true mission of the *caliphate*. They are proving that the mandate is guarded, not ignored. Being socially and environmentally responsible is not just an ethical choice, but a divine obligation. Through *CSR*, humans can actualize the role of the caliphate in a tangible form, namely: giving benefits, spreading goodness, and preventing damage. In a world that is increasingly materialistic, the concept of *caliph* through *CSR* reminds us that a true human being is not only one who is successful in business, but one who is able to balance the world and the hereafter, between profit and blessings, between power and trust.

¹⁶ Jejen Hendar, “Corporate Social Responsibility (Csr) Dalam Prespektif Hukum Islam,” *Jurnal Syiar Hukum* (2011): 13, https://scholar.archive.org/work/c64qbdcukfdlthz3m6jxbceda4a/access/wayback/https://ejournal.unisba.ac.id/index.php/syiar_hukum/article/viewFile/2204/pdf.

If humans ignore this obligation, then the angel's accusation that humans are only creatures that can only do damage and spill blood on earth is true. Furthermore, to strengthen the implementation of CSR as an obligation, we can also refer to a hadith of the Prophet where he said that humans must be responsible. The hadith in question is:

عَنْ عَبْدِ اللَّهِ بْنِ عُمَرَ رَضِيَ اللَّهُ عَنْهُمَا أَنَّ رَسُولَ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ أَلَا كُلُّكُمْ رَاعٍ وَكُلُّكُمْ مَسْئُولٌ عَنْ رَعِيَّتِهِ فَإِلِمَامُ الَّذِي عَلَى النَّاسِ رَاعٍ وَهُوَ مَسْئُولٌ عَنْ رَعِيَّتِهِ وَالرَّجُلُ رَاعٍ عَلَى أَهْلِ بَيْتِهِ وَهُوَ مَسْئُولٌ عَنْ رَعِيَّتِهِ وَالْمَرْأَةُ رَاعِيَةٌ عَلَى أَهْلِ بَيْتِ زَوْجِهَا وَوَلَدِهِ وَهِيَ مَسْئُولَةٌ عَنْهُمْ وَعَبْدُ الرَّجُلِ رَاعٍ عَلَى مَالِ سَيِّدِهِ وَهُوَ مَسْئُولٌ عَنْهُ أَلَا فَكُلُّكُمْ رَاعٍ وَكُلُّكُمْ مَسْئُولٌ عَنْ رَعِيَّتِهِ

Meaning: Narrated from Abdullah bin Umar, the Messenger of Allah said, "Know that each of you is a leader, and each of you will be held accountable for those who are led, the ruler who leads the people he will be held accountable for those he leads, each head of the family is the leader of his family members and he is held accountable for those he leads, the wife is the leader of the family of her husband's house and also his children. He will be held accountable for them, and one's slave is also the leader of his master's property and will be held accountable for it, know, each of you is responsible for those he leads." (HR. Bukhari, Muslim).

Basically, the above hadith talks about leadership ethics in Islam. It explains that the most important ethic in leadership is responsibility. All people who live on this earth are called leaders. As leaders they all bear responsibility, at least towards themselves, but the responsibility here does not merely mean carrying out the task and then after it is completed and leaves no impact (*atsar*) for the led, but more than that, what is meant by responsibility here is more meaningful efforts of a leader to realize the welfare of the led.¹⁷

This shows that Islam has regulated so clearly about the basic principles contained in CSR, although CSR is a renewable issue. The company's CSR commitment is for the fulfillment of sustainable development targets such as environmental issues, human

¹⁷ Munawaroh, Muhammad Iqbal Fasa, dan A. Khumaidi Ja'far, "Analisis Hukum Islam Terhadap Penerapan Corporate Social Responsibility (Csr) Untuk Kesejahteraan Masyarakat Sekitar Perusahaan Pt. Gold Coin Specialities Kecamatan Tanjung Bintang Lampung," (*EKSYA Jurnal Program Studi Ekonomi Syariah STAIN Madina* 2, no. 2 (2021): 87–99.

rights, labor practices, consumer protection, corporate governance, fair operational practices, and community development. *CSR* is the company's commitment to participate in sustainable economic development to improve the quality of life and the environment that is beneficial, both for the company itself, the local community, and society in general.

The basic principle of commitment to maintain environmental stability in the implementation of *CSR* is the command of Allah SWT. As the word of Allah Swt in Surah Al'Araf verse 56 which the author has mentioned in the background of the problem. This verse contains the prohibition of acting to create destruction on earth. Acting destruction is a form of exceeding limits. Allah SWT created all of Nature in a harmonious, harmonious condition, and fulfills the needs of creatures. Allah created it in good condition, even instructing his ummah to improve it.¹⁸

The fiqh study that discusses the issue of *CSR* implementation based on environmental preservation is *fiqh al-bi'ah* or known as environmental fiqh Dr. Sukarni,¹⁹ he gave an explanation in terms of environmental fiqh is a set of rules about human ecological behavior set by competent scholars based on detailed arguments for the purpose of achieving the benefits of ecologically nuanced life.

Imam Asy-Syathibi introduced five basic concepts of *maqasidh sharia* namely: protection of religion (*hifz al-din*), soul (*hifz al nafs*), reason (*hifz al-'aql*), offspring (*hifz al nasl*), property (*hifz al-mal*). Furthermore, Ali Yafie, as the author quotes from Sukarni's writing, he began to study *fiqh al-biah* starting from empirical data on environmental damage both globally and in Indonesia. he added one concept to complement the *maqasidh sharia* theory of Imam Ash-Saythibi. Finally he formulated the need for comprehensive protection of all aspects of life, and he concluded that there must be an explicit concept of protection of the environment. So that his version of *maqasidh sharia* formulation is six, namely, religion, soul, mind, offspring, property and environment. In his reasoning, the concept of environmental protection is punished as *fardhu kifayah*, which is an obligation that requires all parties to be involved in realizing

¹⁸ Mubarak, “Kelestarian Lingkungan Dalam Al- Qur’an: Analisis Pemikiran M. Quraish Shihab dalam Tafsir Al-Misbah Andika Mubarak.”

¹⁹ Sukarni, *Fiqh Lingkungan Hidup Perspektif Ulama Kalimantan Selatan* (Jakarta: Kementerian Agama RI, 2011).

it.²⁰ The government as the holder of state control, according to him, has a greater responsibility for handling the environment.

CSR obligations, one of which is to restore the nature of former mining products, are certainly in line with the concept of *hifzul bi'ah* conveyed by Ali Yafie. The law is *fardhu kifayah*, so in enforcing this law the government must participate in order to maintain the stability of the universe from the destruction of human hands.

The study of fiqh is inseparable from the pillars, so in this case the pillars of *fiqh al-bi'ah* itself are contained in Islam, there is the term "khalifah" used by Allah SWT to protect or carry out the authority of Allah SWT to protect or protect and develop nature for the benefit of mankind. This means that humans have responsibility for the preservation of the environment that Allah SWT created in this way.²¹ Jika sudah ada pelaku usaha pertambangan maka terpenuhinya rukun dari penjagaan lingkungan (*hifzul al-bi'ah*). If there are already mining business actors, the pillars of environmental preservation (*hifzul al-bi'ah*) are fulfilled.

Integration Between Environmental Fiqh and Indonesian Positive Law to Strengthen Corporate Social Responsibility (CSR) Rules

The author has explained above about the study of CSR law both in terms of positive law and Islamic law. Basically, both have regulated the obligation to implement CSR. However, to make the implementation of CSR really be better then between positive law and Islamic law complement each other. So that the combination of these two laws becomes more perfect. The stages of implementing CSR become more beneficial to the benefit of as many people as possible.

The issue of CSR implementation has been included in the study of Islamic economics known as *Islamic Corporate Social Responsibility (ICSR)* is the realization of the *caliph* who carries out his responsibilities, namely with the concept of *ihsan* as the culmination of a very noble ethical teaching. *Ihsan* is doing good deeds that can provide benefits to others in order to get the pleasure of Allah SWT. *ICSR* is built on the

²⁰ Sukarni, "Revalisasi Fiqih untuk Konservasi Lingkungan Hidup.pdf," *Khazanah Jurnal Ilmiah Keislaman dan Kemasyarakatan* 9, no. 1 (2010): 29.

²¹ Ahmad Tijanul Uluum dan Aji Nugroho, "Fikih Ekologi : Menjaga Kelestarian Lingkungan Alam dengan Pendekatan Teori Maqhasidus Syariah A h mad Tijan u l U lu u m , A ji Nugroh o Fakultas Syariah dan Ekonomi Islam , Universitas Islam Tribakti Lirboyo Kediri , Indonesia" (2023): 165–172.

foundation of *tasawwur* (*world view*) and Islamic epistemology. The values and culture that form the background of the *ICSR* concept are based on the Qur'an and as-Sunnah. The concept of *CSR* is based on the relationship of responsibility to Allah Swt, to humans, and responsibility to the surrounding nature. Allah has commanded humans to obey Him and as a form of obedience to Allah Swt is to ensure the preservation of human life and the natural environment. So that human existence on this earth has two tasks, namely, being an obedient servant to Allah and a just khalifah.²²

According to Muhammad Yasir Yusuf²³ The implementation of *Islamic CSR* is an instrument that is extracted from the Qur'an and as-Sunnah in order to help harmonize all the interests of the parties involved with a business entity. The implementation of *CSR* is not just fulfilling the obligations that have been ordered by law, but also as a form of responsibility to Allah SWT, humans and the environment. The implementation of *ICSR* must be believed and understood as a comprehensive part of fulfilling compliance with sharia principles. The main principles of *ICSR* implementation are:

a. Principle of Tawhid

The main basis of belief in Islam is the belief that there is no God to be worshipped other than Allah SWT. Every aspect of human life must believe in this. So that all activities such as economic, political, social and cultural must make Allah Swt as the main goal, because Allah Swt has created all humans and all resources in this universe.

The implementation of the principle of tawhid in the concept of *ICSR* is a belief that makes a person conduct business in accordance with the values outlined by Allah Swt. anyone involved in business is not allowed to conduct unethical transactions, cause harm to other parties, and carry out what is prohibited by Allah Swt. .

b. Principle of Khalifah

The meaning of khalifah refers to the role of humans to utilize, develop, spend, and use the property of Allah Swt for the welfare of mankind. Thus, the

²² Mumud Salimudin dan Dedah Jubaedah, “Islamic Corporate Social Responsibility (ICSR): Kerangka Konseptual dan Pelaporan Berdasarkan Maqashid Syariah,” *Jurnal Ilmiah Ekonomi Islam* 10, no. 03 (2024): 2448–2458.

²³ Muhammad Yasir Yusuf, *Islamic Corporate Social Responsibility (I-CSR) Pada Lembaga Keuangan Syariah: Teori dan Praktik* (Jakarta: Kencana, 2017).

treatment of humans in managing and prospering the earth must be fully subject to the will of Allah Swt. The implementation of the principle of khalifah in the concept of *ICSR* requires business actors to maximize their functions and roles to improve and empower the economic growth of all stakeholders. Every profit achieved is always set aside to have a benevolent impact on society and the environment.

c. Principle of Justice

Justice is a *sunnah kauniyah* on which Allah SWT established the heavens and the earth. Islamic Sharia came to establish a just society for all human beings, both rulers and people, Muslims and non-Muslims. Justice in Islam has two interpretations. First, justice is a broad concept that encompasses all aspects of life, social, economic, political and spiritual. Second, justice creates balance and harmony that should be practiced by everyone in life in the world. The implementation of the principle of justice in the concept of *ICSR* will reduce the economic gap between the rich and the poor. The implementation of *ICSR* program must make justice as the main principle to achieve the goal of economic development for all *stakeholders*.

d. Principle of Ukhuwah

Ukhuwah Islamiyyah is something very important and fundamental, moreover this is a measure of true faith. The first thing the Prophet did when he migrated was to brotherhood Muhajirin friends and Anshar friends. This shows that in one Muslim community, the values of brotherhood are very important. This principle of ukhuwah should be the background of every *ICSR* implementation. Mutual help among stakeholders should emerge as a force to increase economic growth, welfare, and sustainability without harming one another.

e. Principle of Realizing Beneficence

The purpose of legislation is to uphold and maintain the benefit and reject *mafsadah* (evil). This is in accordance with the purpose of sending the Messenger of Allah to this world, which is to bring mercy to all nature. *Maslahah* in the understanding of sharia is the maintenance of the will of sharia and rejecting damage. The maintenance of the will of sharia includes five dimensions, protection

of religion (*hifz al-din*), soul (*hifz al nafs*), reason (*hifz al-'aql*), offspring (*hifz al nasl*), property (*hifz al-mal*) and the environment (*hifz al-bi'ah*).

There are two basic foundations of the maintenance of benefit that can be used as a policy by the company in implementing *ICSR*. First, the positive side is by conducting *ICSR* activities to maintain things that ensure the creation of benefit. Second, the negative side is to reject and eliminate all possibilities of *mafsadah* that occur or will occur in business operations. The application of *maqashid sharia* in *ICSR* not only ensures that business activities are in line with Islamic values, but also improves community welfare and environmental sustainability.

These five principles are the basis for the establishment of *ICSR*, which can then be used as input for the reform of existing CSR law in Indonesia. The legal design of CSR implementation becomes more complete with the five elements mentioned above.

Considering the problem of CSR in Indonesia is in the basic and technical order, such as in the PT Law which requires the implementation of CSR, especially companies that run businesses in the field of natural resources. The PT Law aims to realize sustainable economic development in order to improve the quality of life and the environment that benefits the Company itself, the local community, and society in general. However, Law No. 40/2007 on Limited Liability Companies does not mention in detail the technical rules of CSR implementation, such as the amount of costs that must be incurred by companies for CSR and sanctions for violators.

Furthermore, the author also did not find in Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. This PP also does not explain in detail related to Article 74 of Law No. 40 of 2007 concerning CSR obligations. . Technical regulations in the form of company obligations to implement social responsibility or CSR. Likewise, Law No. 2 of 2025 concerning Mineral and Coal Mining only requires Holders of IUP and IUPK to prepare community development and empowerment programs consisting of social and environmental responsibility programs.

As the author's input for further legal regulation is to require detailed rules on the implementation of CSR, which must contain the five basic concepts of ICSR in the form of the principle of tawhid, the principle of khilafah, the principle of justice, the principle of ukhuwah and the principle of realizing maslahah.

D. CONCLUSION

Based on the results of the research that the author describes above, then the author concludes the results of this study, namely:

1. Companies in the mining sector are obliged to implement CSR as juridical provisions, namely: First, Law No. 25 of 2007 on Capital Investment is contained in Article 15 letter b Second, Law No. 40 of 2007 on Limited Liability Companies (UUPT) is regulated in Article 74 paragraph (1) Third. Third, PP No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies as a derivative law of the PT Law. Fourth, it is regulated in Law No. 2 of 2025 concerning Mineral and Coal Mining in Article 108 paragraph 1 letter a. While the provisions in Islamic law for the implementation of CSR are essentially contained in the Al-Quran Surah Al-Baqarah verse 30, Al-Araf verse 56, the Hadith of the Prophet narrated by Imam Al-Bukhari and Muslim about the principle of responsibility, complemented by our ulama named Ali Yafie he stated that the law of preserving the environment is *fardhu kifayah*.
2. Considering that the positive law in Indonesia based on the juridical study above has not completed the technical rules for the implementation of CSR, the study of environmental fiqh can be integrated as input for the renewal of legal regulations that contain the five concepts of ICSR in the form of the principle of tawhid, the principle of khilafah, the principle of justice, the principle of ukhuwah and the principle of realizing maslahah.

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