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The Implementation of PT PEMA's Corporate Social Responsibility in Supporting the Enforcement of Islamic Sharia in Aceh

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Abstract: This study examines the implementation of Corporate Social Responsibility (CSR) by PT Pema within the legal framework of Aceh's special autonomy and the application of Islamic Sharia. At both the national and regional levels, Indonesian laws and Acehnese qanun require companies operating in the natural resources sector to undertake CSR initiatives. As a regionally owned enterprise (BUMD) engaged in natural resource management and domiciled in Aceh, PT Pema is legally and morally obligated to implement CSR programs that benefit the surrounding community and environment while aligning with Islamic Sharia principles. However, the implementation of CSR at PT Pema faces various legal and practical challenges, particularly concerning regulatory consistency, governance, and conformity with Sharia values. This research employs an empirical legal approach, analyzed through the lens of Corporate Social Responsibility theory. Primary data consist of laws and regulations governing CSR, relevant Acehnese qanun, and other legal instruments related to the study. Secondary data were obtained through in-depth interviews with key informants, including academics and representatives of PT Pema. The findings reveal that the legal framework governing CSR obligations for PT Pema remains fragmented and, in some respects, contradictory, resulting in legal uncertainty. Nevertheless, PT Pema has continued to implement CSR programs in accordance with applicable legal provisions. Its CSR initiatives encompass religious, social, and economic empowerment programs, including efforts to strengthen Islamic values, enhance religious understanding, and support the construction of places of worship. These initiatives demonstrate that PT Pema's CSR practices not only fulfill legal obligations but also contribute to supporting the implementation of Islamic Sharia in Aceh.

Keywords: Corporate social responsibility, regionally-owned enterprises, business law, Islamic Sharia

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Abstrak: *Studi ini meneliti implementasi Tanggung Jawab Sosial Perusahaan (CSR) oleh PT Pema dalam kerangka hukum otonomi khusus Aceh dan penerapan syariat Islam. Baik di tingkat nasional maupun regional, hukum Indonesia dan qanun Aceh mewajibkan perusahaan yang beroperasi di sektor sumber daya alam untuk melaksanakan inisiatif CSR. Sebagai BUMN yang bergerak di bidang pengelolaan sumber daya alam dan berdomisili di Aceh, PT Pema secara hukum dan moral wajib melaksanakan program CSR yang bermanfaat bagi masyarakat dan lingkungan sekitar sekaligus selaras dengan prinsip-prinsip syariat Islam. Namun, implementasi CSR di PT Pema menghadapi berbagai tantangan hukum dan praktis, khususnya terkait konsistensi regulasi, tata kelola, dan kesesuaian dengan nilai-nilai syariat. Penelitian ini menggunakan pendekatan hukum empiris, yang dianalisis melalui lensa teori Tanggung Jawab Sosial Perusahaan. Data primer terdiri dari hukum dan peraturan yang mengatur CSR, Qanun Aceh yang relevan, dan instrumen hukum lain yang berkaitan dengan penelitian ini. Data sekunder diperoleh melalui wawancara mendalam dengan informan kunci, termasuk akademisi dan perwakilan PT Pema. Temuan menunjukkan bahwa kerangka hukum yang mengatur kewajiban CSR PT Pema masih terfragmentasi dan, dalam beberapa hal, kontradiktif, sehingga menimbulkan ketidakpastian hukum. Meskipun demikian, PT Pema terus melaksanakan program CSR sesuai dengan ketentuan hukum yang berlaku. Inisiatif CSR-nya mencakup program pemberdayaan agama, sosial, dan ekonomi, termasuk upaya untuk memperkuat nilai-nilai Islam, meningkatkan pemahaman agama, dan mendukung pembangunan tempat ibadah. Inisiatif-inisiatif ini menunjukkan bahwa praktik CSR PT Pema tidak hanya memenuhi kewajiban hukum, tetapi juga berkontribusi dalam mendukung implementasi Syariah Islam di Aceh.*
Kata Kunci*: Tanggung Jawab Sosial Perusahaan, Badan Usaha Milik Daerah, hukum bisnis, syariat Islam*

Introduction

Corporate Social Responsibility (CSR) is a legal obligation established by the state to promote economic and social balance and to reduce inequality. In practice, however, gaps often remain between CSR implementation and the broader objectives of sustainable development. These gaps may arise from sectoral dynamics, regional disparities, insufficient consideration of local values and norms, and the fragmentation of policy instruments designed to align CSR initiatives. To address these challenges, companies increasingly implement CSR strategically by actively engaging stakeholders as partners in sustainable development.[1] Accordingly, CSR plays a vital role in advancing environmental

[1]Girish Joshi, Vijay Khandare, and Ranjan Kumar Dash, "Forty-Five Years of Research on Corporate Social Responsibility (CSR) and Sustainable Development: An Overview and Research Agenda," *Cogent Social Sciences* 11, no. 1 (2025). Waris Ali and Jedrzej George Frynas, "The Role of Normative CSR-Promoting Institutions in Stimulating CSR Disclosures in

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protection, enhancing social welfare, creating employment opportunities, and strengthening the economic resilience of local communities, particularly in mining regions.[2]

Pursuant to Article 33 of the 1945 Constitution of the Republic of Indonesia, the state holds a central role in the national economy. This constitutional mandate is realized, in part, through the establishment of State-Owned Enterprises (SOEs), which serve as strategic instruments for managing vital sectors, delivering public services, and promoting national development. At the regional level, this role is carried out by Regionally-Owned Enterprises (BUMDs), which contribute significantly to local economic development and the provision of essential public goods and services. Accordingly, BUMDs are established not only to support regional economic growth but also to fulfill the needs of the community and to advance the constitutional goal of achieving a just, prosperous, and equitable society, as envisioned in the Preamble to the 1945 Constitution of the Republic of Indonesia.[3]

Regionally-Owned Enterprises (BUMDs) may be established by both provincial and regency/city governments. In Aceh, the provincial government owns several BUMDs in the form of Regional Limited Liability Companies (Perseroda), including PT Bank Aceh Syariah (Perseroda), PT BPR Mustaqim (Perseroda), and PT Pembangunan Aceh (Perseroda), commonly known as PT PEMA.[4] PT PEMA is the restructured successor to the former Aceh Regional Development Company (PDPA). As a BUMD wholly owned by the Aceh Government, PT PEMA operates across a wide range of strategic sectors, including oil and gas, mining, electricity, industry, trade, construction, agribusiness, fisheries, property, transportation, and tourism. These business activities align with the scope of regional governmental affairs as prescribed by applicable laws and regulations.

Developing Countries," *Corporate Social Responsibility and Environmental Management* 25, no. 4 (2018). Potina Histika Pawitra Mahandani and Kun Su, "Shaping CSR in Indonesia: The Role of Customer Concentration," *Sustainability (Switzerland)* 17, no. 19 (2025), p. 8763.

[2] Sawedi Muhammad, Et.al. "Corporate Social Responsibility Programs in Mining Areas: Insights from Stakeholder Groups in Indonesia," *Cogent Social Sciences* 10, no. No. 1 (2024). Deinera P.D. Nugroho et al., "Investigating the Interconnection between Environmental, Social, and Governance (ESG), and Corporate Social Responsibility (CSR) Strategies: An Examination of the Influence on Consumer Behavior," *Sustainability (Switzerland)* 16, no. 2 (2024), p. 614.

[3] M. Jafar et,al. "Regional Government Responsibility as A Controlling Shareholder in The Collapse of BPR Aceh Utara," *Jurnal IUS Kajian Hukum Dan Keadilan* 13, no. 2 (2025), p. 364-378.B. Tamam Achda, "The Sociological Context of Corporate Social Responsibility Development and Implementation in Indonesia," *Corporate Social Responsibility and Environmental Management* 13, no. 5 (2006).

[4] "Qanun Aceh Nomor 16 Tahun 2017 Tentang Perubahan Bentuk Hukum Perusahaan Daerah Pembangunan Aceh" (n.d.).

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Fundamentally, a Regionally-Owned Enterprise (BUMD) is established not only to generate profits that can be reinvested in regional development, but also to serve as a valuable regional asset and a significant source of regional revenue. Such revenue contributes directly to the Regional Revenue and Expenditure Budget (APBD), thereby supporting the fiscal capacity of local governments.[5] However, the role of BUMDs extends beyond profit generation and the enhancement of Regional Original Revenue (PAD). BUMDs also serve broader developmental and social functions, including improving public welfare, creating employment opportunities, delivering public benefits, stimulating economic growth, and fostering regional prosperity. In the context of Aceh, these roles position BUMDs as important instruments for advancing sustainable regional development and enhancing the overall well-being of the community.[6]

In this context, Mawardi Nur, Director of PT PEMA, emphasized the company's commitment to continuing its active role in regional development across various strategic sectors. PT PEMA aspires to strengthen its position as a driving force of the regional economy by contributing to Aceh's Regional Original Revenue (PAD), creating employment opportunities, and supporting sustainable economic growth. Both the Aceh Government and PT PEMA remain committed to fostering inclusive and sustainable development aimed at advancing the welfare and prosperity of the Acehnese people.[7]

As Beth Stephens observes, profit generation is not the sole purpose of a corporation, but rather the outcome of its core business activities. Beyond pursuing economic gains, corporations are also expected to take into account social and environmental interests as integral components of their broader objectives. This expectation is grounded in two principal considerations: first, the potential negative impacts arising from corporate operations; and second, the increasingly complex and interdependent relationship between corporations and society, which necessitates state intervention in the regulation of corporate conduct.

State involvement in regulating corporate activities and safeguarding the interests of communities and the environment is manifested through the implementation of Corporate Social Responsibility (CSR). CSR serves as an important mechanism for encouraging corporations to act responsibly toward both the environment and the communities in which they operate. Accordingly, corporations are expected to uphold the principles of good corporate governance,

[5] M. Jafar, "Pertanggungjawaban Hukum Perusahaan Daerah Dengan Karakter Konvergensi Antara Hukum Privat Dengan Hukum Publik Dan Perkembangannya," *Disertasi* (2016). p. 102.

[6] Wawan Zulmawan, *Kenapa Harus BUMD* (Jakarta: Jala Permata Aksara, 2015).

[7] Mawardi Nur, "Direktur Utama PT PEMA, Serambinews.Com," *Jakarta, 30 Agustus 2025*.

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not only in their internal management but also in their external relations with stakeholders and the wider society.[8]

The mandatory nature of Corporate Social Responsibility (CSR) is reflected in the principle that corporations bear obligations extending beyond mere legal compliance: "Corporate Social Responsibility refers to managements' obligation to sets policies, make decisions and follow courses of action beyond the requirement of the law that are desirable in terms of the values and objectives of society".[9] This view is reinforced by Baker stating that "CSR is not philanthropy and it must be more than just obeying the law.[10] Similarly, Craig Ehrlich emphasizes that corporations in the modern era owe responsibilities not only to their shareholders but also to society at large: "The first is the profit making function, an essential ingredient in a free enterprise economy. The second is the responsibility to obey the law. The third is that, in addition to fulfilling their economic and legal responsibilities, businesses are expected to fulfill ethical responsibilities as well".[11]

A number of scholarly studies on Corporate Social Responsibility provide valuable insights and serve as an important foundation for this article. For instance, Cang examines the role of CSR laws and regulations as practical instruments for encouraging corporate compliance and responsible conduct. His study concludes that Indonesian corporate law can achieve its CSR objectives only under certain conditions. To date, however, these objectives have not been fully realized due to a range of challenges, both within the legal framework itself and in the broader institutional and social context. Accordingly, Cang proposes a more structured and specific regulatory framework for CSR, while also emphasizing the need for broader structural reforms aimed at establishing an effective national CSR mechanism.[12]

Likewise, Sunaryo et al. identify significant regulatory challenges that impede the alignment of CSR obligations with broader economic and environmental goals in Indonesia. In particular, they highlight the persistent disconnect between CSR regulations and environmental law. As a result, CSR implementation often remains fragmented, inconsistent, and at times merely symbolic. At the same time, the adoption of circular economy practices continues

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[8] Mukti Fajar, *Tanggung Jawab Sosial Perusahaan Di Indonesia* (Yogyakarta: Pustaka Pelajar, 2010). p. 74

[9] Christine A Hemingway, "An Exploratory Analysis of Corporate Social Responsibility: Definitions, Motives and Value," *Centre for Management and Organisational Learning* 34 (2002). p. 6

[10] Fajar, *Tanggung Jawab Sosial Perusahaan Di Indonesia*, p. 108.

[11] Craig Ehrlich, "Is Bussines Ethics Necessary? DePaul Bussiness @Commercial," *Law Journal* 4 (n.d.), p. 55.

[12] Soonpeel Edgar Chang, "Has Indonesia's Unique Progressivism in Mandating Corporate Social Responsibility Achieved Its Ends?," *Sriwijaya Law Review* 2, no. 2 (2018). p. 131-151.

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to be constrained by inadequate incentives and weak enforcement, especially in resource-intensive industries. This regulatory gap not only undermines sustainability initiatives but also slows Indonesia's transition toward a low-carbon economy. Therefore, Sunaryo et al. advocate for an integrative legal approach that harmonizes CSR principles with circular economy objectives, thereby providing a comprehensive policy framework to foster a more sustainable, environmentally responsible, and resilient corporate ecosystem in Indonesia.[13]

Setyo Prihatin examines the challenges faced by companies in implementing CSR policies and evaluates the extent to which these policies satisfy established policy evaluation criteria in Dumai City. The study identifies several major challenges, including the absence of a clear regulatory framework, limited transparency and accountability, and difficulties in balancing short-term economic interests with long-term developmental needs. The evaluation further reveals that the implementation of CSR policies in Dumai City is primarily characterized by the indicators of adequacy (21.62%) and equity (21.62%), followed by effectiveness (18.92%), responsiveness (16.22%), efficiency (13.51%), and accuracy (8.11%). These findings underscore the need for a more comprehensive and systematic evaluation framework to improve regulatory clarity, strengthen policy implementation, and ensure that CSR initiatives effectively achieve their intended public objectives.[14]

Similarly, Zainal and Zeriand examine the implementation of good governance principles in Corporate Social Responsibility (CSR) programs coordinated by the Regional Development Planning Agency (BAPPEDA) in Siak Regency, Riau. Their study concludes that the application of good governance in CSR implementation has not yet been optimal. This shortcoming is reflected in the discrepancy between actual practices and the core principles of good governance, namely participation, transparency, accountability, and adherence to the rule of law. The study attributes this gap primarily to insufficient collaboration between local government institutions and the various stakeholders involved, particularly in the planning, reporting, and evaluation of both proposed and implemented CSR programs.[15]

Corporate Social Responsibility (CSR) refers to an organization's responsibility for the impacts of its decisions and activities on society and the environment. This responsibility must be carried out through transparent and ethical conduct that contributes to sustainable development, including the

[13] Sunaryo et al., "Regulatory Frameworks to Integrate Corporate Social Responsibility with Circular Economy Principles," *Hasanuddin Law Review*, 2025.

[14] Panca Setyo Prihatin, et,al. "Evaluation Of The Implementation Of Corporate Social Responsibility (Csr) Policies In Dumai City, Riau Province, Indonesia," *Jurnal Ilmiah Peuradeun* 12, no. 1 (2024).

[15] Zainal and Deby Zeriand, "Good Governance In Corporate Social Responsibility (C.S.R.) Program At Siak Regency," *Jurnal Ilmiah Peuradeun* 10, no. 3 (2022).

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promotion of public health and societal well-being. It also requires consideration of stakeholder expectations, compliance with applicable laws, consistency with international norms of behavior, and integration throughout the organization and its relationships. In practice, companies implement CSR through a variety of approaches, including community empowerment initiatives, corporate philanthropy, charitable giving, and programs of continuous improvement. Beyond fulfilling social and environmental obligations, effective CSR can also generate strategic business benefits. In particular, it can enhance corporate reputation, strengthen brand image, increase customer satisfaction, build trust, and foster long-term customer loyalty and commitment.[16]

Based on the foregoing discussion, the implementation of Corporate Social Responsibility (CSR) at PT PEMA is both essential and strategically significant. Accordingly, this study seeks to analyze and explain three key aspects: the role of CSR within PT PEMA's corporate management, the governance framework underlying PT PEMA's CSR implementation, and the relevance of PT PEMA's CSR initiatives in supporting the implementation of Islamic Sharia in Aceh. This focus is particularly important given Aceh's unique status as the only province in Indonesia formally authorized to implement Islamic law within the constitutional framework of the Unitary State of the Republic of Indonesia.

This study employs an empirical legal research method, analyzed through the lens of Corporate Social Responsibility theory. The research draws upon both primary and secondary data. Primary data consist of legal materials, including national laws and regulations governing CSR, relevant Aceh Qanun,[17] and other regulatory instruments related to the subject matter. Secondary data are obtained through in-depth interviews with key informants, including academics specializing in business and corporate law from Syiah Kuala University, experts in Sharia economic law from Ar-Raniry State Islamic University, the Head of *Baitul Mal* Aceh as the institution responsible for managing zakat, infaq, and sadaqah funds,[18] as well as representatives of PT PEMA. The collected data are systematically processed through data collection, reduction, categorization,

[16] Marcelia Adriana Batuwael and Ataina Rusyda Fauziyah, "The Influence of Corporate Social Responsibility on Customer Loyalty Across Countries," *Ethics and Law Journal: Business and Notary (ELJBN*, vol. 2, 2024.

[17] Misran Ramli et al., "State, Custom, and Islamic Law in Aceh: Minor Dispute Resolution in the Perspective of Legal Pluralism," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 8, no. 2 (2024), p. 872.

[18] Ilyas Supena, "Konstruksi Epistemologi Fikih Pandemik: Analisis Fatwa-Fatwa MUI," *Al-Manahij: Jurnal Kajian Hukum Islam* 15, no. 1 (2021), p. 121–36; Ali Abubakar et al., "The Postponement of the Implementation of Inheritance Distribution in The Seunuddon Community, North Aceh In The Lens Of 'Urf Theory and Legal Pluralism," *El-Usrah: Jurnal Hukum Keluarga* 6, no. 2 (2023), p. 411.

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presentation, verification, and ultimately analyzed and interpreted to generate comprehensive findings.[19]

CRS Under the Management of PT PEMA Based on Legal Standing

Corporate Social Responsibility (CSR) is fundamentally rooted in business ethics, which the state has subsequently formalized through legal regulation. Business ethics embody the moral values and principles that guide a company's conduct in its daily operations, whereas CSR represents the company's broader responsibility toward society and the environment. In contemporary business practice, social responsibility and environmental stewardship, particularly efforts aimed at preserving ecological balance, have become increasingly important considerations for consumers in choosing products and services. Companies that are perceived as ethical, socially engaged, and environmentally responsible are more likely to earn public trust, strengthen their reputation, and foster long-term customer loyalty.[20]

In Indonesia, CSR is not merely a voluntary corporate initiative but a legal obligation embedded in various statutory and regulatory instruments. These include, among others, Law Number 22 of 2001 on Oil and Natural Gas; Law Number 11 of 2006 on the Government of Aceh; Law Number 25 of 2007 on Investment; Law Number 40 of 2007 on Limited Liability Companies; Law Number 4 of 2009 on Mineral and Coal Mining; Law Number 13 of 2011 on the Handling of the Poor; Law Number 21 of 2014 on Geothermal Energy; Law Number 23 of 2014 on Regional Government; Government Regulation Number 47 of 2012 on the Social and Environmental Responsibility of Limited Liability Companies; Government Regulation Number 54 of 2017 on Regionally-Owned Enterprises; and Aceh Governor Regulation Number 65 of 2016 on Guidelines for the Implementation of Corporate Social and Environmental Responsibility in Aceh. Collectively, these legal instruments establish a comprehensive framework governing the implementation of CSR in Indonesia, particularly for companies operating in natural resource sectors.

Under Article 15 (b) of Law Number 25 of 2007 on Investment, CSR is defined as the inherent responsibility of every investment company to maintain harmonious, balanced, and sustainable relationships with the surrounding environment, in accordance with local values, norms, and culture.[21] Similarly, Article 1(3) of Law Number 40 of 2007 on Limited Liability Companies defines CSR as a company's commitment to participate in sustainable economic

[19] John W. Creswell, *Penelitian Kualitatif & Desain Riset* (Yogyakarta: Pusaka Belajar, 2015); Peter Mahmud Marzuki, *Metode Penelitian Hukum* (Jakarta: Kencana, 2014).

[20] Harta Pardosi and Erina Uliartha, "The Influence of Business Ethics, Corporate Social Responsibility, and Environmental Sustainability on Consumer Loyalty," *Journal of Asian Business and Management* 1, no. 1 (2025).

[21] "Undang-Undang Nomor 25 Tahun 2007 Tentang Penaman Modal" (n.d.).

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development in order to improve the quality of life and the environment, for the benefit of the company itself, local communities, and society at large.[22] These rules oversee the institutional components, power, and methods of operation. The definitions, enforceability, origins, allocation of financial resources, and amounts related to CSR differ across various regulations. For additional details, please refer to the following table:

Table 1: Regulations on CSR

No	Regulation	Article	Terms	Characteristics	Funding source	Scope/target
1.	Limited Liability Company Law	74	TJSL	Obligatory, sanction	-	Natural Resources
2.	Investment Law	15 b	TJSLP	Obligatory	-	-
3.	Oil and Gas Law	11 (3) b	PMS	Obligatory	-	Cooperation Contract Clauses
4.	Mineral and Coal Mining Law	108 (1)	P3M	Obligatory	-	Mining Business Permit Requirements
5.	Geothermal Law	65 (2) b	TJSP	Obligatory	-	Community
6.	Poverty Alleviation Law	36 (1) c	DPM	Obligatory	-	Poor People
7	Regional Government Law	106	TJSL	Obligatory	Profit	MSMEs and Cooperatives
8.	UUPA	159	DPM	Obligatory	1% of total production	Mining
9.	Corporate Social and Environmental Management Regulation		TJSLP	Obligatory	Profit	-

Source: the data is analyzed by the author (2026).

[22] "Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas." (n.d.).

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The table indicates that laws and regulations in Indonesia utilize various terminologies, such as Social and Environmental Responsibility (TJSL), Corporate Social Responsibility (TJSP), Community Development Fund (DPM), Surrounding Community Development (PMS), and Corporate Social and Environmental Responsibility (TJSLP). Fundamentally, these expressions originate from the same source, being a translation of Corporate Social Responsibility (CSR.

The execution of CSR is no longer optional; it has become obligatory. This requirement is clearly stated in articles of laws and/or derivative regulations, like Cooperation Contracts (KKS) and Mining Business Licenses (IUP). Penalties for companies that fail to comply with CSR duties are outlined only in the Limited Liability Company Law (UUP), specifying that they will face penalties in accordance with relevant regulations (Article 74). Government Regulation Number 27 of 2012, along with the Governor's Regulation concerning Corporate Social Responsibility (TJSLP), stipulates additional penalties that may be levied on businesses in Aceh that do not comply with CSR practices, which include administrative penalties and revocation of operating licenses.

Entities obligated to carry out CSR are explicitly specified in various laws. The UUPT requires companies engaged in natural resource activities to perform CSR (Article 74). According to the Investment Law, all investors are obliged to undertake CSR efforts (Article 15 letter b). The Oil and Gas Law stipulates the necessity of CSR provisions in Cooperation Contracts (Article 11 paragraph (3) letter p). The Mineral and Coal Mining Law mandates that holders of Mining Business Licenses must execute CSR activities (Article 108 paragraph (1)). Under the Geothermal Law, those in geothermal ventures must adhere to CSR requirements (Article 65 paragraph (2) letter b). The Poverty Law obligates business entities to engage in CSR (Article 41 paragraph (3)). The Regional Government Law also requires CSR activities for BUMD (Article 106). Lastly, the UUPA enforces CSR mandates for actors in the mining sector (Article 159).

The sources and allocation of Corporate Social Responsibility (CSR) funds in Indonesia are governed by a range of legal instruments. However, most of these regulations do not explicitly specify the precise sources or mandatory percentage of funds to be allocated for CSR activities. For example, the Regional Government Law merely provides that CSR funding may be derived from a portion of a company’s profits (Article 106). The Aceh Government Law stipulates that companies must allocate at least one percent of their annual production sales value for community development and empowerment programs

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(Article 159 verse 2)".[23] Such variations in regulatory standards may create legal uncertainty, potentially leading to inconsistencies in implementation and challenges in ensuring fairness for both business entities and the communities they serve.

From the perspective of Islamic law, CSR serves as an important instrument for community empowerment and environmental stewardship, in harmony with both Sharia principles and national legal norms. In Islam, CSR embodies the pursuit of virtuous deeds (*amal ṣāliḥ*) undertaken in obedience to Allah SWT. Its values are closely aligned with established forms of Islamic social finance, such as zakat, *infaq*, *sadaqah*, and *waqf*.[24] More broadly, CSR should be guided by the principles of generosity (*karam*) and sincerity (*ikhlāṣ*), ensuring that corporate actions are motivated not merely by compliance or reputation, but by a genuine commitment to social welfare and divine accountability. This is consistent with the saying of the Prophet Muhammad SAW that "fulfilling the needs of a believer is more beloved to Allah than performing twenty Hajj pilgrimages and donating hundreds of thousands of dirhams and dinars during each pilgrimage." In the context of the Islamic law, Corporate Social Responsibility (CSR) may be understood through the concept of *maslahah*,[25] which refers to a public benefit that transcends individual interests. It encompasses actions that, while not specifically mandated or prohibited, are undertaken because they promote goodness, welfare, and substantial benefit for the society.[26]

This perspective is reinforced by Ali, who argues that the Islamic concept of CSR extends beyond the obligatory acts of *zakat* and voluntary charity to encompass a wider spectrum of social and environmental responsibilities.[27] Accordingly, CSR in Islam functions as a mechanism for alleviating social inequality, enhancing community productivity, and ensuring a more equitable distribution of wealth. This principle is firmly rooted in the Qur'an, where Allah SWT states in Surah Al-Hashr (59:7) that wealth should not merely circulate among the affluent, but should be distributed more broadly throughout the society.

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[23] "Undang-Undang Nomor 11 Tahun 2006 tentang Pemerintahan Aceh (Pasal 98)" (n.d.).

[24] Ahmad Zaenur Rosyid et al., "The Dynamics of Productive Waqf Management of Islamic Kingdom Property in Java," *Al-'Adalah* 21, no. 1 (2024), p. 149,.

[25] Zahrul Mubarrak, et. al. "The Urgency of the Islamic Law and Contemporary Societal Challenges: The Flexibility of Al-Maslahah in Determining the Hierarchy of Maqāṣid Al Sharīʿah.," *El-Usrah: : Jurnal Hukum Keluarga* 8, no. 1 (2025); Maskur Rosyid, "Reading Fatwas of MUI a Perspective of Maslahah Concept," *Syariah: Jurnal Hukum Dan Pemikiran* 19, no. 1 (2019), p. 91.

[26] Jejen Sunandar, "Corporate Social Responsibility (Csr) Dalam Perspektif Hukum Islam," *Syiar Hukum : Jurnal Ilmu Hukum* 15, no. 1 (2017), p. 40-52.

[27] A. Ali, "Islamic Perspective on Corporate Social Responsibility (CSR)"," *International Journal of Islamic and Middle Eastern Finance and Management*, (2009), p. 216.

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Thus, the implementation of CSR within an Islamic framework not only fulfills legal and ethical obligations but also advances the overarching objectives of Sharia (*maqāṣid al-sharī'ah*),[28] particularly the promotion of justice, welfare, and social solidarity.

According to Nazaruddin A. Wahid, Corporate Social Responsibility (CSR), also referred to as Social and Environmental Responsibility (*Tanggung Jawab Sosial dan Lingkungan* or TJSL), is a legal obligation for companies engaged in the management or exploitation of natural resources. This obligation is expressly stipulated in Law Number 40 of 2007 on Limited Liability Companies, which requires such companies to implement CSR as an integral part of their corporate responsibilities. The statutory framework is further elaborated in Government Regulation Number 47 of 2012 on Social and Environmental Responsibility of Limited Liability Companies, which provides more detailed provisions regarding CSR planning, implementation, budgeting, and accountability, including the requirement that CSR activities be incorporated into the company's annual work plan and reported in its corporate reports. At the regional level, the Province of Aceh has established a more specific regulatory framework through Aceh Governor Regulation Number 65 of 2016 on the Implementation of Corporate Social and Environmental Responsibility. This regulation obliges companies operating in Aceh to allocate resources for community development and environmental sustainability. In addition, Aceh Qanun Number 11 of 2019 on *Sharia* Financial Institutions reinforces principles of financial governance grounded in Islamic law, including transparency, accountability, and ethical management in the utilization of social and CSR funds.[29]

The distribution of CSR monies complies with the law's requirements. The Regional Government Law governs the distribution of CSR funds for MSMEs and cooperatives, whereas the Poor Law governs the use of CSR monies for the impoverished. The usage of CSR monies, particularly for environmental and community development, is governed by other legislation. The Mineral and Coal Mining Law, the Investment Law, the Oil and Gas Law, the Geothermal Law, and the Limited Liability Company Law all use this.

It is evident from the preceding explanation that numerous laws and regulations contain rules pertaining to CSR. The terms, scope, sources and amounts of funds, responsibilities, use of funds, and sanctions are all varied under

[28] Muhaimin, "The Interrelation between Islamic Law and Regional Regulations in Jember (Examining the Maqāṣid Al-Sharī'at-Based Reasoning in Istinbāṭ Al-Ahkām)," *Ahkam: Jurnal Ilmu Syariah* 20, no. 2 (2020), p. 299–330; Muflikhatul Khoiroh and Abd Syakur, "The Flexibility of Islamic Law in the Ganjur Tradition in Lamongan, Indonesia," *Ijtihad: Jurnal Wacana Hukum Islam Dan Kemanusiaan* 23, no. 2 (2023).

[29] "Interview with Nazaruddin A. Wahid, Head of Baitul Mal Aceh 2020-2025 and Professor of Islamic Economics at UIN Ar-Raniry, April 8, 2026.

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these clauses. Based on all of these standards, it can be said that PT PEMA, a BUMD that operates as a Perseroda in Aceh Province and is involved in the mining, oil and gas, industry, and trade sectors, has a duty to apply CSR for the local people and the environment.

CSR Governance at PT PEMA

The governance of PT PEMA is principally regulated by the legal framework governing Regionally-Owned Enterprises, including the Regional Government Law, Government Regulation on Regionally-Owned Enterprises, and the Company Law. Collectively, these legal instruments require every company, including BUMDs, to implement the principles of Good Corporate Governance (GCG) in all aspects of its operations and management.[30]

In today's increasingly competitive and complex business environment, the implementation of GCG is no longer merely optional; it has become an essential prerequisite for sustainable corporate success. GCG provides a framework for directing and controlling a company in a manner that ensures a proper balance between authority, responsibility, and accountability. It serves to align the interests of management, shareholders, and other stakeholders, thereby promoting sound decision-making and responsible corporate conduct. By embedding these values throughout its institutional framework, PT PEMA can strengthen its corporate performance while simultaneously fulfilling its broader economic, social, and public service responsibilities as a Regionally-Owned Enterprise.[31]

According to Muhammad Insa Ansari, a legal scholar at the Faculty of Law, Syiah Kuala University, the governance of Corporate Social Responsibility (CSR) at PT PEMA is founded upon a comprehensive legal framework at both the national and regional levels. At the national level, this framework includes Law Number 40 of 2007 on Limited Liability Companies, which establishes CSR as a mandatory obligation for companies operating in or related to natural resources; Government Regulation Number 47 of 2012 on Social and Environmental Responsibility of Limited Liability Companies, which establishes CSR as a mandatory obligation for companies operating in or related to natural resources; Government Regulation Number 47 of 2012 on Social and Environmental Responsibility of Limited Liability Companies, which provides detailed provisions on CSR planning, implementation, and reporting; and Government Regulation Number 54 of 2017 on Regionally-Owned Enterprises, which regulates the governance and operational responsibilities of BUMDs, including their social obligations. In addition to these external legal instruments, PT PEMA has established an internal regulatory framework to ensure the effective

[30] Mas Achmad Daniri, *Lead By GCG* (Jakarta: Gagas Bisnis, 2014).

[31] "Https://Grc-Indonesia.Com/Artikel/Penerapan-Good-Corporate-Governance-Dalam-Perusahaan/," n.d.

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implementation of its CSR programs. This is embodied in the Regulation of the Board of Directors of PT Pembangunan Aceh (Perseroda) Number 001/PEMA/PD/X/2022 concerning Guidelines for the Implementation of Social and Environmental Responsibility.[32]

To support its business operations and organizational objectives, PT PEMA has established several divisions aligned with its core business sectors, namely the Oil and Gas Division, the Mining Division, and the Industry and Trade Division. Each division formulates its strategic business plans, which are set out in the Company's 2022–2026 Business Plan. This plan is subsequently translated into the Annual Work Plan (RKT) and the Activity and Budget Plan (RKA), both of which incorporate the Company's commitment to implementing Corporate Social Responsibility (CSR). Under the Elucidation of Article 15(b) of Law Number 25 of 2007 on Investment, corporate social responsibility is defined as the inherent obligation of every investment company to maintain harmonious, balanced, and appropriate relationships with the environment, as well as with the values, norms, and culture of the local community. In this context, CSR constitutes an integral component of good corporate governance (GCG), particularly reflecting the principles of responsibility and sustainability. Through CSR, a company is expected to operate ethically while taking into account the social and environmental impacts of its activities.[33]

Established by the Government of Aceh in 2019, PT Pembangunan Aceh (PT PEMA) implements its CSR programs in accordance with Government Regulation Number 47 of 2012, Aceh Governor Regulation Number 65 of 2016, and the technical guidelines set forth in the Board of Directors Regulation No. 001/PEMA/PD/2022 concerning Guidelines for the Implementation of CSR at PT. PEMA (Perseroda). Since 2021, PT. PEMA has allocated CSR funds to a variety of programs and activities based on proposals submitted by government agencies, individuals, cooperatives, foundations, micro, small, and medium enterprises (MSMEs), committees, and other organizations, as provided in Article 6 of the regulation. Pursuant to Article 8(2), PT. PEMA's CSR programs are formulated by the Implementation Team based on the following considerations:

a) company initiatives based on the results of data collection studies and community social mapping;
b) requests from government agencies, individuals, cooperatives, foundations, MSMEs, committees, and organizations;
c) emergency response/natural disasters.

[32] Interview with Muhammad Insa Ansari, Academic at the Faculty of Law, Syiah Kuala University, April 17, 2026.

[33] Sedarmayanti, *Good Governance and Good Corporate Governance,* (Bandung: Mandar Maju, 2012), p. 61.

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The company's CSR program is implemented in a number of areas, including social, education, health, economics, arts, culture and sports, religion, and the environment, according to Article 5 of PT Pema's Director's Regulations.

Table 2. Use of PT. PEMA CSR Funds

No.	Section	Budget (Rp)	Percentage (%)
1.	Social, Arts, Culture, and Sports	582.080.300,-	30.72%
2.	Religion	491.150.000,-	25.92%
3.	Economy	335.865.000,-	17.72%
4.	Education	128.100.000,-	6.76%
5.	Environment	116.547.000,-	6.15%
6.	Health	44.600.000,-	2.35%
7.	Operational	192.730.477,-	10.17%
8.	Remaining	3.440.859,-	0.18%
9.	Total	1.894.821.636,-	100%

Source: PT. PEMA (Perseroda), 2025

The aforementioned data shows that the following sectors use CSR programs and activities: social, arts, culture, and sports (30.72%), religious (25.92%), economic (MSME development and food security) (17.72%), education (6.76%), environment (6.15%), and health (2.35%).

The allocation of CSR funds across these sectors has not been fully aligned with PT PEMA's Board of Directors Regulation. In practice, greater priority has been given to social, arts, cultural, and sports activities organized by government agencies and private institutions. CSR funds are often disbursed in the form of grants or sponsorships to institutions and individual applicants. Access to these funds largely depends on applicants' awareness of the CSR program and their ability to establish connections with PT PEMA. Such a mechanism raises concerns regarding compliance with the principles of accountability and transparency, which are fundamental to both good corporate governance (GCG) and effective CSR management.

In contrast, the environmental sector receives only a minimal allocation of CSR funding. This is particularly concerning given that one of the core rationales of CSR is to mitigate and compensate for the environmental impacts arising from corporate activities.[34] The limited attention accorded to environmental programs is therefore inconsistent with the fundamental purpose of CSR and with the legal framework governing its implementation. It also undermines the broader objectives of CSR, which include empowering micro, small, and medium

[34] Fajar, *Tanggung Jawab Sosial Perusahaan Di Indonesia*.

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enterprises (MSMEs) and cooperatives, as well as promoting environmental conservation and sustainable development.[35]

Furthermore, a portion of PT. PEMA's CSR funds has been allocated to activities outside Aceh Province. This practice is inconsistent with the principles and regulatory framework governing CSR, which prioritize implementation within the company's operational areas and, more broadly, within Aceh Province, as stipulated in Article 9 (2) of PT. PEMA's CSR Guidelines.[36] Such allocations have drawn criticism and protests from various segments of Acehnese society, who view them as failing to prioritize the needs and welfare of local communities. This practice is also arguably inconsistent with the spirit of Law Number 40 of 2007 on Limited Liability Companies and Government Regulation Number 47 of 2012, both of which require CSR initiatives to provide direct benefits to communities affected by or located within a company's operational area, Similarly, PT. PEMA's Board of Directors Regulation No. 001/PEMA/PD/X/2022 explicitly requires CSR beneficiaries to be domiciled within PT. PEMA's operational jurisdiction.

In this regard, Yusri observed that, although PT. PEMA's CSR governance is normatively aligned with applicable laws and regulations, its practical implementation continues to exhibit weaknesses, particularly in terms of transparency, accountability, and beneficiary targeting. Public access to information regarding PT. PEMA's annual CSR budget and expenditure remains limited, and CSR reports are not consistently disclosed in a transparent manner. In addition, oversight by the Aceh Regional House of Representatives (DPRA) has yet to be fully effective in ensuring accountable management of CSR funds. Concerns regarding the accuracy of fund allocation are further illustrated by the 2025 distribution of CSR funds to a private higher education foundation in Jakarta.[37]

Similarly, Syakya Meirizal criticized PT. PEMA's allocation of CSR funds to private universities outside Aceh. He emphasized that CSR funds are intended as a form of social and environmental restitution for communities and environments affected by corporate operations. As such, CSR constitutes a mandatory corporate commitment to sustainable development, aimed at generating tangible social and environmental benefits for communities in the company's operational areas."[38]

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[35] "Article 10 (4) The Allocation of the CSR Program Budget Is Prioritized for the Development of MSMEs and Cooperatives from the Total Budget for the Company's CSR Program.," n.d.

[36] "Https://Aceh.Tribunnews.Com/Nanggroe/983353/Mualem-Dan-Pt-Pema-Temui-Menteri-Bappenas-Ini-Yang-Dibahas.," n.d.

[37] Interview with Yusri, Lecturer in Business Law, Faculty of Law, Syiah Kuala University, April 14, 2026.

[38] Syakya Meirizal, "Https://Www.Acehinfo.Id/Netizen-Aceh-Kecam-Pt-Pema-Soal-Dugaan-Csr-Keluar-Daerah-Aceh/," *Aceh Info*, 2025.

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Edi Saputra likewise emphasized that, as a regionally owned enterprise, PT Pembangunan Aceh (PT. PEMA) should prioritize its social responsibility toward the welfare of the Acehnese people. In his view, PT. PEMA's CSR funds should be directed primarily toward strategic sectors such as education, healthcare, economic empowerment, and poverty alleviation within Aceh. This could include initiatives such as scholarships for underprivileged students, institutional support for local universities, and research funding aimed at advancing regional development.[39]

In line with these concerns, various segments of the community have urged the Governor of Aceh and the Aceh Regional House of Representatives (DPRA) to review the CSR policies of regionally owned enterprises (BUMD) to ensure that they are more firmly oriented toward the interests of Aceh. As a regional enterprise, PT. PEMA is expected to adopt CSR policies that are transparent, accountable, and responsive to the needs of the Acehnese people. Strategic decisions regarding CSR should therefore incorporate meaningful public participation and be subject to effective oversight mechanisms. CSR should not be treated as a mere administrative formality; rather, it represents both a moral and legal obligation to maximize benefits for the people and communities of Aceh.[40]

With regard to transparency, Article 3(a) and Article 11 of Aceh Governor Regulation Number 65 of 2016 require the CSR Implementation Team to submit reports to the CSR Supervisory Team, which in turn reports to the Board of Directors as the party responsible for CSR implementation. The Board of Directors subsequently reports to the shareholders. However, these provisions do not expressly require public disclosure of CSR reports. This regulatory gap is significant, particularly in light of the principles of good corporate governance (GCG), which require transparency and public accountability, especially for a regionally owned enterprise such as PT. PEMA.

PT. PEMA's CSR Funds Support the Implementation of Islamic Law in Aceh

The formal implementation of Islamic Sharia in Aceh was officially declared by the Governor of Aceh in March 2002, coinciding with 1 Muharram 1423 Hijri. This moment marked a historic milestone in Aceh's legal and social development, signifying the beginning of the comprehensive institutionalization of the Islamic law in the province. Over the past two decades, the implementation of the Islamic *Sharia* has become an integral part of Aceh's governance and societal framework. Throughout this period, its application has generated extensive academic discourse, public debate, and critical evaluation, reflecting

[39] Edi Saputra, "CSR PT PEMA: Sikap Mualem Bela Yang Keliru Berbahaya Untuk Aceh," *PINTOE.CO*, n.d.

[40] "Https://Aceh.Tribunnews.Com/Nanggroe/985331/Disorot-Csr-Pt-Pema-Mengalir-Ke-Universitas-Trisakti-Dinilai-Bukan-Prioritas," n.d.

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both the significance and the complexity of integrating Islamic legal principles into contemporary regional governance.[41]

Law Number 44 of 1999 and Law Number 18 of 2001 constitute the foundational legal framework for the comprehensive implementation of Islamic Sharia in Aceh. Prior to the enactment of these laws, the application of the Islamic law in Aceh was largely confined to the domain of private law, particularly family law, and certain limited civil transactions such as *waqf*, grants, almsgiving (*sadaqah*), and wills. Public law and broader socio-economic transactions remained largely outside the scope of formal Sharia regulation. Accordingly, these two statutes marked a pivotal turning point in establishing Islamic law as a living and operative legal system within Acehnese society.[42]

Aceh occupies a unique constitutional position as the only province in Indonesia endowed with both special autonomy and special regional status.[43] This distinctive status grants Aceh the authority to implement Islamic Sharia as part of its regional governance framework. Law Number 44 of 1999 formally recognizes Aceh's special privileges in four principal areas: the administration of religious life, the implementation of customary law, the provision of education, and the institutional role of *ulama* in public life.

The legal foundation for the implementation of Islamic Sharia in Aceh was further strengthened by Law Number 11 of 2006. Together with Law Number 44 of 1999, this legislation provides a comprehensive juridical basis for the implementation of Islamic Sharia in a *kaffah* (comprehensive) manner across multiple dimensions of social life. These laws affirm that the implementation of Islamic Sharia in Aceh is not merely a regional policy initiative, but an integral part of Indonesia's national legal framework, supported and recognized by both the central and regional governments. In Aceh, the implementation of the Islamic *Sharia* encompasses the interconnected domains of *aqidah* (faith), *sharia* (legal norms), and *akhlaq* (morality). More specifically, its scope extends to worship, *ahwal al-syakhsiyah* (family law), *muamalah* (civil and commercial transactions), *jinayah* (criminal law), *qadha'* (judicial processes and dispute resolution), *tarbiyah* (education), *da'wah* (religious propagation), as well as the broader dissemination, promotion, and defense of Islamic teachings within society.

The implementation of Islamic *Sharia* in Aceh is further elaborated through a series of regional regulations, known as *qanun*, which provide the normative and institutional framework for its application. Among the most significant are

[41] Zahratul Idami, et, al. "Harmonization of State, Custom, and Islamic Law in Aceh: Perspective of Legal Pluralism," *Hasanuddin Law Review Journal* 10, no. 1 (2024), p. 64–82.

[42] Mursyid Djawas et al., "The Construction of Islamic Inheritance Law: A Comparative Study of the Islamic Jurisprudence and the Compilation of Islamic Law," *Juris: Jurnal Ilmiah Syariah* 21, no. 2 (2022); Mursyid Djawas, Abidin Nurdin, Muslim Zainuddin, Idham Idham, "Harmonization of State, Custom, and Islamic Law in Aceh: Perspective of Legal Pluralism."

[43] Undang-Undang Nomor 11 Tahun 2006 tentang Pemerintahan Aceh (Pasal 98).

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Aceh *Qanun* Number 10 of 2002, Aceh *Qanun* Number 11 of 2002, Aceh *Qanun* Number 6 of 2014, Aceh *Qanun* Number 8 of 2014, Aceh *Qanun* Number 9 of 2014, Aceh *Qanun* Number 8 of 2016, and Aceh *Qanun* Number 11 of 2018. Collectively, these *qanuns* operationalize the implementation of Islamic *Sharia* across judicial, economic, financial, and socio-religious spheres. The regulatory framework also includes several Aceh *Qanuns*, namely Aceh *Qanun* Number 6 of 2014 concerning *Jinayat* Law, Aceh *Qanun* Number 8 of 2014 concerning the Principles of Islamic *Sharia*, Aceh *Qanun* Number 9 of 2014 concerning the Establishment of *Sharia* Banks, Aceh *Qanun* Number 8 of 2016 concerning the Halal Product Guarantee System, and Aceh *Qanun* Number 11 of 2018 concerning Sharia Financial Institutions (LKS).

Beyond the specific obligations set forth in these *qanuns*, the implementation of Islamic *Sharia* is also supported by various other legal and regulatory instruments. In this regard, PT. PEMA's Board of Directors Regulation No. 001/PEMA/PD/2022 concerning the Guidelines for the Implementation of Corporate Social and Environmental Responsibility (TJSL) stipulates that the Company's CSR programs shall be carried out in several key sectors, namely social welfare, education, health, economic empowerment, arts, culture and sports, religious affairs, and environmental protection, as provided in Article 5.

In this context, Muhammad Yasir Yusuf emphasizes that the management of Corporate Social Responsibility (CSR) at PT Pembangunan Aceh (PT. PEMA) should be understood within a more substantive framework, namely as an instrument of value-based social development rooted in Islamic principles. Under Aceh's special autonomy framework, particularly as recognized in Law Number 11 of 2006, CSR should not be viewed merely as a philanthropic activity or a regulatory compliance requirement. Rather, it should be positioned as part of PT. PEMA's institutional responsibility to support and strengthen the comprehensive implementation of Islamic Sharia in Aceh's public and socio-economic life. Conceptually, the management of CSR at PT Pembangunan Aceh (PT. PEMA) should be grounded in the principles of *maqāṣid al-sharī'ah*, which emphasize the protection and preservation of religion (*ḥifẓ al-dīn*), life (*ḥifẓ al-nafs*), intellect (*ḥifẓ al-'aql*), property (*ḥifẓ al-māl*), and lineage (*ḥifẓ al-nasl*). From this perspective, CSR should not be limited to charitable or short-term social assistance. Rather, it should be oriented toward sustainable social transformation that promotes holistic community welfare and long-term development. By aligning CSR with these instruments, PT. PEMA can contribute more effectively to inclusive and sustainable socio-economic development in Aceh.[44]

[44] Interview with Muhammad Yasir Yusuf, Professor of Islamic Economics at Ar-Raniry State Islamic University, April 10, 2026. Zakaria Bahari, "Corporate Social Responsibility In Islamic Banking Institutions In Aceh: Analysis Of Criteria And Perception," *Journal of Educational and Social Research*, 2014.

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Consistent with this approach, PT. PEMA's Board of Directors Regulation No. 001/PEMA/PD/2022 explicitly identifies religion as one of the seven priority sectors for CSR allocation. This provision reflects the alignment between CSR objectives and the broader goals of the Islamic *Sharia*, particularly in fostering community development and improving social welfare. In implementation, PT. PEMA allocated Rp491,150,000, or 25.92 percent of its total CSR budget, to religious programs and activities (see Table 2).

In this regard, Tasya Rizka Zulfia explained that PT Pema conducts annual evaluations of its CSR allocations to ensure alignment with regional development priorities. The company's CSR programs focus on education, health, sports, environmental sustainability, socio-religious assistance, community economic empowerment, and initiatives that support the implementation of Islamic Sharia in Aceh. These include assistance for *pesantren*, support for religious activities, empowerment of Sharia-compliant micro, small, and medium enterprises (MSMEs), and various community-based social programs. However, not all submitted proposals are approved. PT. PEMA applies a selection process based on criteria such as urgency, potential benefits, and alignment with community priorities. Preference is generally given to communities located within or directly affected by the company's operational areas. Furthermore, PT. PEMA seeks to ensure that all supported activities are consistent with the principles and provisions of Islamic Sharia in Aceh. For instance, in the field of sports, the company provides support only for activities whose implementation conforms to *Sharia* values and ethical standards.[45]

CSR funds intended to support the implementation of Islamic Sharia in Aceh are allocated not only through the religious sector, but also through several other strategic sectors. A more detailed breakdown is presented in Table 3.

Table 3. CSR Fund Allocation for the Implementation of Islamic Sharia

No.	Activities	Budget (Rp)	%
1.	Islamic Leadership Seminar	2.000.000,-	0,31
2.	Orphanage Assistance	15.000.000,-	2,34
3.	Construction of houses for the poor (3 units)	308.100.300,-	48,17
4.	Sacrificial cow assistance (7 cows)	190.000.000,-	29,70
5.	Quran Recitation Competition Assistance	5.000.000,-	0,78
6.	*Maulid* (11 activities) Assistance	49.000.000,-	7,66
7.	Pious Children's Festival Assistance	1.000.000,-	0,15
8.	19th Tsunami Anniversary Commemoration	119.504.000,-	18,68

[45] "Interview with Tasya Rizka Zulfia, Information and Documentation Management Team of PT PEMA, April 12, 2026.

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9.	*Nabawiyah Sirah* Competition	2.000.000,-	0,31
10.	Construction of Quran Recitation Centers	118.954.000,-	18,59
	Total	**639.558.300,-**	**100**

Source: Report of PT. PEMA, 2025.

Based on the data, PT Pembangunan Aceh (PT. PEMA) allocated Rp639,558,300, representing 34.57 percent of its total CSR budget, to programs and activities that directly or indirectly support the implementation of Islamic Sharia in Aceh. These funds were distributed across various regions in Aceh and utilized for a range of initiatives. A substantial portion was directed toward physical development projects, including the construction of houses for underprivileged families and facilities for Qur'anic education, such as *Taman Pendidikan* Al-Qur'an (TPQ). In addition, CSR funds were used to support socio-religious activities, including the provision of sacrificial animals during *Eid al-Adha*, tsunami commemoration events, and celebrations of the Prophet Muhammad's birthday (*Maulid*).

In this regard, Nazaruddin A. Wahid emphasizes that corporate social responsibility, including that of PT. PEMA should be implemented in full accordance with Islamic Sharia principles. In the Acehnese context, CSR should embody the values of sincerity, justice, and adherence to Islamic ethical norms, with the ultimate aim of achieving *falah*, well-being in both this world and the hereafter. Accordingly, CSR should not be viewed merely as a mechanism for mitigating the social and environmental impacts of corporate activities. Rather, it constitutes a manifestation of *amanah* (trust), requiring equitable wealth distribution, dignified philanthropy, and ethical corporate conduct. From this perspective, the implementation of CSR should be undertaken as an act of worship, guided by the principles of fairness, transparency, and professionalism. It must avoid elements of *gharar* (uncertainty or impropriety) and remain firmly oriented toward the realization of *maqāṣid al-sharī'ah*, particularly the promotion of *maslahah* (public benefit). Thus, business enterprises are expected not only to pursue economic profit but also to foster social solidarity, justice, and sustainable community welfare. The concept of *maslahah*,[46] particularly in the context of human relations (*hablum min al-nās*), occupies a central place in Islamic teachings. It is manifested through ethical social conduct, including honesty, the maintenance of harmonious relationships, and mutual assistance. These values are intended to foster social welfare and secure blessings in both this world and the hereafter. Accordingly, the principle of *maslahah* should serve as a foundational framework for the implementation of Sharia-compliant Corporate Social

[46] Mukhsin Aseri et al., "Negotiating Authority and Knowledge: Religion, Science, and Politics in the Fatwa Transformations of the Indonesian Ulema Council," *Journal of Islamic Law* 6, no. 2 (2025), p. 286–316.

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Responsibility (CSR). Such implementation must be grounded in sincerity, trustworthiness, and a balanced commitment to economic profitability and social welfare, all within the overarching principles of *tawhid* and justice.[47]

In this regard, Muhammad Maulana explains that support for the implementation of Islamic Sharia in Aceh should be pursued through an open and accountable management approach rooted in Sharia values. This includes the implementation of socio-religious programs specifically designed to benefit Acehnese communities that uphold and practice Islamic principles in their daily lives. According to PT. PEMA's financial reports, the company has allocated a dedicated portion of its dividends to fund CSR initiatives, with the allocation increasing steadily and exceeding Rp3.2 billion by 2024. These funds are directed toward programs that promote the development and welfare of the Acehnese people. Among the flagship initiatives supported through PT. PEMA's CSR program are the construction of decent housing for underprivileged families and the provision of capital assistance and facilities for farmers and micro, small, and medium enterprises (MSMEs) across Aceh. The management of these programs is guided by the dual principles of Sharia governance and good corporate governance (GCG), with the ultimate objective of fostering sustainable social and economic welfare. In accordance with the company's internal guidelines, CSR implementation is carried out through three principal mechanisms: direct management, partnership schemes, and collaborative programs (Joint Activity).[48]

In addition, PT. PEMA Global Energi (PGE), as a subsidiary of PT PEMA, also implements CSR programs focused on educational scholarships and village infrastructure development in its operational areas. PGE prioritizes CSR distribution in North Aceh Regency and Lhokseumawe, which constitute its primary areas of operation. This approach is consistent with the fundamental purpose of CSR, namely to foster harmonious relationships between the company, the community, and the surrounding environment. The allocation of CSR funds to socio-religious activities, as described above, demonstrates PT. PEMA's strong commitment to strengthening Islamic values, supporting the development of religious infrastructure, and enhancing public understanding and practice of Islamic Sharia in Aceh.

Conclusion

Accordingly, PT PEMA's CSR embodies a dual character. On the one hand, it represents the fulfillment of a statutory corporate obligation under applicable legal regulations. On the other hand, it reflects the principles of Islamic philanthropy, aimed at advancing social justice, community welfare, and

[47] Interview with Nazaruddin A. Wahid, Head of Baitul Mal Aceh 2020-2025 and Professor of Islamic Economics at UIN Ar-Raniry, April 8, 2026

[48] Interview with Muhammad Maulana, Professor of Islamic Economics at Ar-Raniry State Islamic University, April 19, 2026.

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sustainable economic empowerment. In this way, PT PEMA's CSR plays a strategic role in supporting the broader objectives of Islamic economics and reinforcing the implementation of Islamic Sharia in Aceh. The implementation of Corporate Social Responsibility (CSR) at PT Pembangunan Aceh (PT. PEMA) is a legal obligation grounded in a range of national and regional regulations, particularly within Aceh's special autonomy framework. These regulatory provisions establish the normative basis for CSR implementation. However, the legal framework remains fragmented, with CSR provisions dispersed across multiple laws and regulations that vary in their treatment of institutional arrangements, authority, and operational mechanisms. This regulatory plurality has, to some extent, created legal uncertainty and inconsistency in the practical implementation of CSR. In practice, PT. PEMA's CSR funds have been distributed to beneficiaries both within and outside Aceh. Such allocations have generated criticism from various stakeholders, particularly when funds are directed beyond the company's operational area or outside the province. These practices raise important concerns regarding compliance with the principles of transparency, accountability, and local benefit, which are fundamental to both good corporate governance and the regulatory objectives of CSR. At the same time, PT. PEMA's CSR programs in the religious sector, particularly those aimed at strengthening Islamic values, enhancing religious understanding, and supporting the construction of places of worship, have made a meaningful contribution to the implementation of Islamic Sharia in Aceh.

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