Implementing CSR in Sharia Hotels for Sustainable Social Development: A Maqashid Sharia Perspective

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Abstract

This study aims to enhance the understanding of the utilization of Corporate Social Responsibility (CSR) programs in the hospitality industry of Surakarta, Central Java, Indonesia, through the lens of maqashid sharia principles. The allocation of CSR funds within the industry frequently lacks specific guidelines grounded in sharia values. To investigate this social framework, the study employs Jamaluddin Athiyyah's maqashid sharia theory, recognized for its capability to bridge classical theoretical frameworks with contemporary issues. This research adopts a qualitative approach, incorporating critical analysis and descriptive methods. Primary data were collected through interviews with representatives from Syariah Solo Hotel, Al-Multazam Hotel, and members of the community. Additionally, secondary data were gathered from the documentation of CSR programs of Islamic hotels and relevant literature, serving as empirical evidence. The findings indicate the significance of understanding Islamic teachings, particularly maqashid sharia, in the allocation of CSR funds within the hospitality sector of Surakarta. Both Islamic hotels in the region contribute to the distribution of CSR funds through religious social activities, community economic development, and educational initiatives. This aligns with the understanding of human values and the responsibilities associated with *maqashid al-khalqi* and *maqashid ash-shari'ah* as articulated by Jamaluddin Athiyyah. This study serves as a benchmark for managing maqashid sharia-based CSR funds in the hospitality industry, particularly in Indonesia. Furthermore, it provides recommendations for policymakers to supervise the use of CSR funds across various industrial sectors, ensuring alignment with religious values.

Keywords: Maqshid Sharia, Corporate Social Responsibility, Sharia Hotel, Social Environment.

Abstrak

Penelitian ini bertujuan untuk meningkatkan pemahaman tentang pemanfaatan program CSR dalam industri perhotelan di Surakarta, Jawa Tengah, Indonesia dari prinsip maqashid syariah. Pendistribusian dana CSR dalam industri sering kali kurang memiliki pedoman khusus yang berasar atas nilai-nilai syariah. Untuk mengeksplorasi kerangka sosial, penelitian ini menggunakan teori maqashid syariah Jamaluddin Athiyyah, karena ia dikenal kemampuannya dalam menghubungkan kerangka teoritis klasik dengan isu-isu kontemporer. Studi ini menggunakan kualitatif dengan pendekatan analisis kritis dan deskriptif. Data primer studi dari hasil wawancara bersama pihak hotel Syariah Solo, Hotel Al-Multazam dan masyarkat. Sementara itu data sekunder dikumpulkan dari dokumentasi program CSR hotel syariah dan literatur terkait sebagai data empiris. Hasil studi ini melihat bahwa pentingnya memahami nilai ajaran Islam khususnya maqashid syariah dalam pemanfaatan dana CSR dalam industry perhotelan di Surakarta. Kedua hotel syariah di Surakarta sama-sama memerankan diri dalam mendistrisbusikan dana CSR melalui kegiatan sosial keagamaan, peningkatan ekonomi masyarakat dan pendidikan. Ini menegaskan pemahaman akan nilai-nilai penciptaan manusia yang memiliki tanggun jawab terhadap nilai kemanusiaan sesuai dengan *maqashid al-khalqi* dan *maqashid asy-syari'ah* Jamaluddin Athiyyah. Studi ini dapat menjadi standar pengelolaan dana SCR berbasis maqashid syariah pada bidang industry perhotelan khususnya di Indonesia. Selain itu menjadi rekomendasi kepada pemangku kebijakan dalam memberikan pengawasan terhadap pemanfaatan dana CSR dalam berbagai sektor industry agar tepat sasaran berdasarkan nilai ajaran agama.

Kata Kunci: Maqashid Syariah, CSR, Hotel Syariah, Sosial, Lingkungan.

Introduction

$\mathcal{T}$he presence of operational activities within a company has the potential to adversely affect the surrounding community.[1] Certain industries, in particular, demonstrate negative impacts on various indicators, especially regarding the behavioral aspects of social relations and the individual and collective values of community members.[2] The influence of the sharia hotel industry on the local community is significant, evident in public reactions to the hotel's presence and the resultant negative outcomes, such as community disturbances and public dissatisfaction arising from increased noise and traffic associated with hotel operations.[3] Corporate Social Responsibility (CSR) represents a long-term commitment by companies to be accountable for their environmental and social impacts.[4] In contemporary CSR development, CSR programs are inherently designed to serve long-term interests and prioritize the public good surrounding the company, extending to both capital and provincial levels.[5]

CSR is typically understood from an economic perspective as a strategic commitment linked to the management practices of a company or industry. CSR encompasses a dedication to enhancing societal well-being through responsible business practices and the judicious allocation of corporate resources. The rationale for CSR is based on the influence that companies exert on individuals and society as a whole.[6] Nevertheless, many communities located near industrial enterprises do not perceive a tangible impact from these initiatives.[7]

In Surakarta, Indonesia, several companies within the hospitality sector have strategically utilized CSR funds derived from religious principles to manage community social activities in alignment with these values. Notable examples include Syariah Hotel Solo and Al-Multazam Syariah Hotel. Syariah Hotel Solo has actively participated in various social initiatives, including the distribution of zakat and donation, as well as organizing blood donation drives. Additionally, the hotel has engaged in charitable efforts aimed at providing

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[1] Iskandarsyah Siregar, "CSR-Based Corporate Environmental Policy Implementation," *British Journal of Environmental Studies*, 2021, 51–57, https://doi.org/10.32996/bjes; María Rosario González-Rodríguez et al., "Hotels' Corporate Social Responsibility Practices, Organizational Culture, Firm Reputation, and Performance," *Journal of Sustainable Tourism* 13, no. 4 (2019): 254–75, https://doi.org/10.1080/09669582.2019.1585441.

[2] Sara Qamar Yousufi Mansoora Ahmed, Sun Zehou, Syed Ali Raza, Muhammad Asif Qureshi, "Impact of CSR and Environmental Triggers on Employee Green Behavior: The Mediating Effect of Employee Well-Being," *Corporate Social Responsibility and Environmental Management* 27, no. 5 (2020): 2225–39, https://doi.org/10.1002/csr.1960.

[3] Saddek Nessaibi, "Corporate Social Responsibility in Islamic Hotels" (Universitat de les Illes Balears, 2024); Juhyun Kang Hakseung Shin, Abhinav Sharma, Juan Luis Nicolau, "The Impact of Hotel CSR for Strategic Philanthropy on Booking Behavior and Hotel Performance during the COVID-19 Pandemic," *Tourism Management* 85, no. 1 (2021), https://doi.org/https://doi.org/10.1016/j.tourman.2021.104322.

[4] Muhammad Adnan Khurshid et al., "Developing an Islamic Corporate Social Responsibility Scale (ICSR)," in *Innovation Vision 2020: Sustainable Growth, Entrepreneurship, and Economic Development - Proceedings of the 19th International Business Information Management Association Conference*, 2012; Hartine Abdul Aziz, "Corporate Social Responsibility in Corporate Governance: The Common Law and Shariah Perspective," *Psychology and Education Journal* 58, no. 2 (2021): 1557–62, https://doi.org/10.17762/pae.v58i2.2309.

[5] Mauricio Andrés et al., "A Literature Review of the History and Evolution of Corporate Social Responsibility," *International Journal of Corporate Social Responsibility* 4, no. 1 (2019): 1–23, https://doi.org/https://doi.org/10.1186/s40991-018-0039-y.

[6] Helen Roberts Shabana Talpur, Muhammad Nadeem, "Corporate Social Responsibility Decoupling: A Systematic Literature Review and Future Research Agenda," *Journal of Applied Accounting Research* 25, no. 4 (2024): 878–909, https://doi.org/https://doi.org/10.1108/JAAR-08-2022-0223.

[7] Suleman Dauda, "Dynamics of Corporate Social Responsibility (CSR) during Mineral Exploration: Evidence from Eastern Region, Ghana," *Journal of Environmental Management* 367 (2024): 12, https://doi.org/https://doi.org/10.1016/j.jenvman.2024.122024.

support for Palestine and Syria.[8] Conversely, Al-Multazam Syariah Hotel is focused on establishing a sharia-compliant industry, with a vision to create a hotel that embodies Islamic principles through both sharia management and professional governance.[9]

An examination of the two hotels mentioned above reveals the utilization of CSR funds in alignment with Sharia objectives, commonly referred to as maqashid sharia. These programs are designed to preserve religion (*Hifzu al-Dīn*), protect human life (*Hifzu al-Nafs*), ensure the circulation of wealth (*Hifzu al-Māl*), maintain the continuity of human generations (*Hifzu al-Naṣl*), and safeguard the environment (*Hifzu al-Bīah*).[10] This approach contrasts with the application of CSR funds in various conventional hotel enterprises. This distinction serves as the primary focus of the analysis presented in this study.

There is a lack of prior research specifically addressing the utilization of CSR funds within hospitality companies through the lens of maqashid sharia.[11] Most existing studies primarily focus on conventional approaches to CSR fund utilization.[12] Research conducted by Va Ha (2024) suggests that a strong community can enhance the tourism industry, which significantly impacts the hotel sector.[13] Consequently, the presence of CSR programs within the hotel industry influences the surrounding community. Furthermore, the relationship between CSR initiatives undertaken by hotels and their operational efficacy is significant, particularly concerning the implementation of CSR programs. Therefore, optimizing the execution of CSR activities is essential.[14]

This research aims to enhance understanding of the Corporate Social Responsibility (CSR) program utilization within the hospitality industry in Surakarta, Central Java, Indonesia, with a focus on alignment with Islamic values, specifically maqashid sharia. To explore this topic through a social framework, the research employs Jamaluddin Athiyyah's maqashid sharia theory, which is recognized by Muslim scholars for its ability to connect classical theoretical frameworks with contemporary issues. Consequently, the analysis of CSR fund utilization in Islamic hotels in Solo will be rendered more relevant. The anticipated outcomes of this research are to provide insights to local government authorities regarding the effective oversight of CSR implementation, ensuring that they are utilized appropriately for the benefit of the surrounding community in accordance with Islamic legal principles.

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[8] Agung, "Interview with Human Resource Development Syariah Hotel Solo" (2022).

[9] Ahmad Farid, "Interview with Human Resource Development Hotel Al-Multazam" (2022).

[10] Rusnah Muhamad, "Corporate Social Responsibility : An Islamic Perspective," *Asian Journal of Accounting Perspective* 1, no. December (2008): 43–56, https://doi.org/https://doi.org/10.22452/AJAP.vol1no1.4.

[11] O Nazir and J U Islam, "Effect of CSR Activities on Meaningfulness, Compassion, and Employee Engagement: A Sense-Making Theoretical Approach," *International Journal of Hospitality Management*, 2020, https://www.sciencedirect.com/science/article/pii/S0278431920301821.

[12] Hartine Abdul Aziz, "Corporate Social Responsibility in Corporate Governance: The Common Law and Shariah Perspective," *Psychology and Education Journal* 58, no. 2 (2021): 1557–62, https://doi.org/10.17762/pae.v58i2.2309

[13] Juhee Kang and Cuoang Nguyen Va Ha Luong, Aikaterini Manthiou, "The Building Blocks of Regenerative Tourism and Hospitality: A Text-Mining Approach," *Current Issue in Tourism* 27, no. 3 (2024): 361–80, https://doi.org/https://doi.org/10.1080/13683500.2023.2228974.

[14] Dwi Aprialiasari John Basuki Rahmad, Suwandi, Chaidir KurniaThoullah Soedaryono, Luthfia Fauzia Dewi Aryanti, "Analysis of The Effect of C Ommunity ' s Role in CSR Activities on The Image of The Company of Minarak Brantas Gas, Inc," *ADI Journal on Recent Innovation (AJRI)* 3, no. 2 (2022): 153–71, https://doi.org/https://doi.org/10.34306/ajri.v3i2.530.

Method

This research is a qualitative study aimed at developing theoretical frameworks, particularly those related to the implementation of Corporate Social Responsibility (CSR) programs. The primary data sources for this study were obtained directly from the field through interviews with representatives from HRD Syariah Hotel Solo and Syariah Hotel Al-Multazam, as well as local government officials and members of the surrounding community. Secondary data were collected from community activity documentation and other supporting materials, including CSR fund activity reports, hotel brochures, academic journals, and relevant research findings. The data obtained from the research subjects were analyzed using Jamaluddin Athiyyah's maqashid sharia theory, which is considered particularly relevant to contemporary issues, especially those concerning the social interests of society based on maqashid sharia.

Corporate Social Responsibility funds in sharia hotels in Surakarta Indonesia

Corporate Social Responsibility (CSR) refers to the obligation of companies to consider their impact on society and the environment.[15] Consequently, organizations are responsible for promoting social and ecological empowerment in their surrounding communities as a form of compensation.[16] John Elkington, in his seminal work "*Cannibals with Forks: The Triple Bottom Line in 21st Century Business,*" articulates the fundamental principles of the Triple Bottom Line, advocating for a balanced approach to corporate management that integrates profit, people, and planet. Thus, companies are expected not only to pursue economic profit (Profit) but also to demonstrate a commitment to environmental sustainability (Planet) and community welfare (People).[17] This aligns with previous research indicating that CSR can be effectively implemented through various activities that engage the local community in social, religious, educational, and economic empowerment initiatives. Elkington's theory closely aligns with the concept of maqashid sharia, emphasizing the obligation of companies to uphold environmental sustainability and the welfare of their surrounding communities.

CSR funds in the Islamic hospitality industry in Surakarta are primarily utilized to support the local government in addressing social and economic issues within the region. Kunyanti (2021) and Matala (2022) indicate that CSR programs play a vital role in maintaining the social and economic equilibrium between hotel companies and the surrounding community.[18] In Surakarta, the Solo Sharia Hotel and Al-Multazam Hotel allocate their CSR funds through programs aimed at enhancing community development in economic, social, and environmental sustainability.

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[15] Muhammad Khalid Iqbal Muhammad Farhan and Yihua Wu Ali Raza, Muhammad Farrukh, "Corporate Social Responsibility and Employees' Voluntary pro-Environmental Behavior: The Role of Organizational Pride and Employee Engagement," *Corporate Social Responsibility and Environmental Mnagament* 28, no. 3 (2021): 1104–16, https://doi.org/https://doi.org/10.1002/csr.2109.

[16] Heesup Han, "Consumer Behavior and Environmental Sustainability in Tourism and Hospitality : A Review of Theories , Concepts , and Latest Research," *Journal of Sustainable Tourism* 29, no. 7 (2021): 1021–42, https://doi.org/10.1080/09669582.2021.1903019; Weng Jingde and Imran Sharif Chaudhry Hou Yumei, Wasim Iqbal, Mohammad Nurunnabi, Majed Abbas, "Nexus between Corporate Social Responsibility and Firm's Perceived Performance: Evidence from SME Sector of Developing Economies," *Environmental Science and Pollution Research* 28, no. 1 (2021): 2132–2145, https://doi.org/https://doi.org/10.1007/s11356-020-10415-w.

[17] John Elkington, *Cannibals with Forks: The Triple Bottom Line Twentieth Century Business* (oxford: capstone, 1999): 91-93.

[18] R Willya Achmad W and Siti Anah Kunyanti, "Community Empowerment-Based Corporate Social Responsibility Program in Panglima Raja Village," *International Journal on Social Science, Economics and Art* 11, no. 40 (2021): 12–19, https://doi.org/https://doi.org/10.35335/ijosea.v10i1.2.

In the economic sector, the hotel's CSR funds are allocated to assist underprivileged communities in the Surakarta area through a staple food distribution program. In 2021, 38 families benefited from this initiative; in 2022, the number increased to 39 families, and in 2023, a total of 44 families received assistance. Each family received a package of basic food assistance valued at IDR 175,000, which included 5 kilograms of rice, 2 liters of cooking oil, 1 kilogram of sugar, instant noodles, tea, and instant coffee.[19] Additionally, Al-Multazam Hotel distributed CSR funds to support street vendors in the Surakarta area during the Covid-19 pandemic, providing 150 packages that included 2 kilograms of rice, 1 liter of cooking oil, and 1 kilogram of sugar.[20] Prior to distributing the staple food packages, the hotel coordinated with the local government to gather data on impoverished families.[21]

In terms of social activities, Hotel Syariah Solo and Al Multazam Hotels allocate CSR funds for religious initiatives. Al-Multazam Hotel has contributed to social religious activities by supporting the breakfasting program at the Al-Kautsar Surakarta Mosque, providing 150 packages of rice in 2021, 200 packages in 2022, and increasing to 225 packages in 2023.[22] Additionally, Syariah Hotel Solo offers annual financial assistance to support community activities in the Surakarta sub-district, particularly in commemoration of Indonesia's independence. In 2021, the hotel contributed IDR 1,500,000; in 2022, the amount increased to IDR 2,000,000; and in 2023, the hotel provided IDR 2,500,000. Furthermore, Syariah Hotel regularly conducts study sessions for the surrounding community and orphans. In 2021, the hotel allocated approximately IDR 28,654,750, which was attended by 150 participants. In 2022, the total budget was approximately IDR 32,643,500 for 172 participants, and in 2023, the hotel provided a budget of IDR 33,894,750 for 188 participants.[23]

In addition to its social-religious initiatives, the Corporate Social Responsibility (CSR) efforts of Islamic hotels in Surakarta also play a significant role in environmental preservation. Syariah Hotel Solo organizes routine activities funded by CSR resources each year, focusing on collaborative efforts with the community to clean the environment and maintain religious facilities, such as mosques and mushollas.[24] From 2021 to 2023, the community service program of Syariah Hotels in Solo has supported approximately one mosque and six mushollas in the vicinity of the hotel. Furthermore, Syariah Hotel Solo has initiated a tree planting movement, aiming to plant 1,000 trees in the Surakarta area. For instance, in 2022, this initiative was carried out in the Pepe River area in collaboration with the Surakarta local government and the local community to mitigate potential disasters. However, it should be noted that this program is classified as an incidental initiative, implemented when the local government requires assistance.[25]

Al-Multazam Hotel allocates Corporate Social Responsibility (CSR) funds for environmental initiatives by conducting regular cleaning programs in collaboration with the local community. These efforts include cleaning sewers, rivers, and managing waste. This initiative was initiated by the hotel to promote a clean and comfortable environment. The

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[19] "Interview with the Community of Syariah Hotel Solo Ketua RW 007" (Surakarta, 2022).

[20] Bu Erni, "Interview with the Community of Hotel Al-Multazam" (2022).

[21] Agung, "Interview with Human Resource Development Syariah Hotel Solo"; Farid, "Interview with Human Resource Development Hotel Al-Multazam."

[22] Rahmad Hakim, "Interview with the Community of Syariah Hotel Solo" (2022).

[23] Agung, "Interview with Human Resource Development Syariah Hotel Solo."

[24] "Interview with the Community of Syariah Hotel Solo Ketua RW 007."

[25] Agung, "Interview with Human Resource Development Syariah Hotel Solo"; Farid, "Interview with Human Resource Development Hotel Al-Multazam."

benefits derived from these cleanliness efforts extend not only to the community but also to hotel guests. In 2021, Al-Multazam Hotel allocated approximately IDR 1,857,000 for this initiative, followed by IDR 2,057,500 in 2022, and IDR 2,645,750 in 2023.[26]

In the realm of education, the CSR program of Syariah Hotel Solo encompasses a support initiative aimed at foundations and orphanages through the provision of educational supplies. In 2021, Syariah Hotel Solo contributed to the Nur Hidayah orphanage by supplying school equipment, including bags and stationery, for 150 children, with a budget of IDR 11,250,000. In 2022, the budget increased to approximately IDR 17,000,000 for educational activities at the Griya Yatim Dhuafa orphanage, and in 2023, around IDR 17,500,000 was allocated for 100 school kit packages at the PAKYM Panti Asuhan Keluarga Yatim Muhammadiyah orphanage.[27] In contrast, Al-Multazam Hotel allocates a greater portion of its CSR funds to education through scholarships for outstanding students at the As-Salam hut who face financial constraints. In 2021, the hotel provided IDR 15,000,000 to support 5 students. This funding increased to IDR 18,000,000 for 6 students in 2022 and remained at approximately IDR 18,000,000 for 6 students in 2023. Additionally, Al-Multazam Hotel offers financial support for school activities at the As-Salam hut, tailored to the needs presented by the foundation.[28]

The utilization of CSR funds for Sharia Hotel Solo and Al-Multazam Hotel significantly differs from that of other companies. From the perspective of benefit or maslahah, the allocation of CSR funds aligns more closely with the principles of Islamic teachings. Consequently, the role of the Sharia hotel industry in Surakarta is prominent in promoting the sustainability of human life, encompassing education, social, religious, and environmental sectors. This program has the potential to serve as a model for other conventional companies in the distribution of CSR funds in the future.

The distribution of CSR funds from Islamic hotels in Surakarta, Indonesia, is presented in Table 1 and Table 2.

Table 1. Distribution of CSR Funds for Solo Syariah Hotel

Year	Social	Economy	Environment	Education
2021	IDR 35,154,750	IDR 7,650,000	IDR 8,965,450	IDR 12,750,000
2022	IDR 38,643,500	IDR 7,825,000	IDR 9,529,100	IDR 17,750,000
2023	IDR 41,394,750	IDR 8,700,000	IDR 9,931,800	IDR 18,250,000

Table 2. Distribution of CSR Funds for Al-Multazam Solo Hotel

Year	Social	Economy	Environment	Education
2021	IDR 3,456,800	IDR 22,500,000	IDR 1,857,000	IDR 15,500,000
2022	IDR 5,674,500	0	IDR 2,057,500	IDR 18,600,000
2023	IDR 6,125,000	0	IDR 2,645,750	IDR 18,600,000

From the data table above, it can be concluded that both hotels allocate substantial CSR funding towards activities in the social and educational sectors. However, in the area of education, both Syariah Hotel Solo and Al-Multazam Hotel each have only one program: stationery assistance for orphans and scholarships for the As-Salam Foundation. These programs are not executed directly by the hotels but are managed by the orphanage and school

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[26] Farid, "Interview with Human Resource Development Hotel Al-Multazam."

[27] Agung, "Interview with Human Resource Development Syariah Hotel Solo."

[28] Farid, "Interview with Human Resource Development Hotel Al-Multazam."

foundation. In contrast, when examining the activities and amount of funding, CSR programs in the social and environmental fields emerge as primary focuses for each hotel. Therefore, it is essential for the hotels to continue providing assistance to ensure that the utilization of CSR funds is effective and can be further developed.

Jamaluddin Athiyyah's Maqashid Sharia theory in contemporary contexts

Jamaludin Athiyyah was born on May 12, 1928, corresponding to 12 Dhulqa'dah 1346 Hijriah, in Dakahlia Province, Egypt. He completed his undergraduate studies at the Faculty of Law at Fu'ad al-Awwal University in 1948. Subsequently, he pursued the special program in Sharia and obtained a Diploma in Sharia from the Faculty of Law in 1950. Jamaluddin Athiyyah furthered his education in Switzerland, earning his Doctorate from the University of Geneva in 1960. He served as a regular lecturer at the Faculty of Sharia at the University of Qatar from 1988 to 1993 and held the position of academic advisor at Cairo University from 1993 to 1995. Jamaludin Athiyyah passed away on January 12, 2017.[29]

Jamaluddin Athiyyah characterized his approach to contemporary societal issues as both thoughtful and diligent. He consistently sought to establish a clear legal foundation for every problem that emerged in modern society. His thinking is significantly influenced by the maqashid sharia perspectives of his predecessors. In his book, *Nahwa Tafʿīli al-Maqāṣīd al-Sharʿiyyah*, Jamaluddin Athiyyah explicitly acknowledges the impact of his predecessors on maqashid sharia thought, engaging with both those he aligns with and those he critiques as part of his intellectual development. Among those referenced are Al-Juwaini, Aa-Shatibi, and contemporary scholars such as Muhammad Thahir ibn Ashur, Muhammad 'Ala al-Fasi, Yusuf Al-Qaradhawi, Ahmad Ar-Raisuni, and Ismail al-Hasani.[30]

In his work *Nahwa Tafʿīli al-Maqāṣīd al-Sharʿiyyah*, Jamaluddin Athiyyah made a significant scholarly contribution by examining the issues facing modern society through the lens of maqashid sharia theory. He is recognized for effectively translating maqashid sharia within the context of contemporary challenges, particularly those related to social and economic inequality.[31]

Jamaluddin Athiyyah is a prominent contemporary thinker in the field of maqashid sharia, significantly contributing to its development. His work has led to the formulation of a more detailed and factual classification of maqashid sharia. Athiyyah categorizes maqashid into two primary categories: *Maqashid al-Khalqi* and *Maqashid al-Syarʿi*. *Maqashid al-Khalqi* pertains to the purposes of Allah in creating human beings on earth, while *Maqashid al-Syarʿi* refers to Allah's objectives in imposing legal obligations on humans. Furthermore, Athiyah delineates maqashid sharia into three major divisions: *Maqashid al-Kulliyah* (the general maqashid), *Maqashid al-Khassah* (the specific maqashid), and *Maqashid al-Juzʿiyyah* (the partial maqashid).[32]

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[29] Cholid Wardi and Sri Nurhayati, "Contextualisation of Al-Maqasid Al-Kulliyat According to the Objectives of the Individual, Family, Society and Humanity: An Analysis on Jamaluddin 'Athiyah's Perspectives," *Malaysian Journal of Syariah and Law* 11, no. 1 (2023): 109–21, https://doi.org/https://doi.org/10.33102/mjsl.vol11no1.389.

[30] Muhammad Aminuddin Shofi, Sahrul Hidayatullah, and Abdul Hamid, "Multidimentional Paradigm of Maqasid Sharia in The Book of 'Nahwa Tafʻili Maqasid Sharia' By Jamaluddin Athiyyah," *Jurnal Lektur Keagamaan* 20, no. 2 (2022): 501–34, https://doi.org/10.31291/jlka.v20.i2.1085.

[31] Aldi Wijaya Dalimunthe, "Maqasid Syariah Dalam Pandangan Jamaluddin Athiyah Muhammad," *Jurnal Al-Nadhair* 3, no. 1 (2024): 23–36, https://doi.org/https://doi.org/10.61433/alnadhair.v3i01.45.

[32] Jamaluddin Atiyyah, Naḥwā Tafʿili Āl-Maqaṣid Āl-Šyarʿiyyah (Damaskus: Darul Fikr, 2003) 145.

Maqashid sharia, particularly in its role to protect individuals, encompasses the following principles: preserving human life, maintaining the function of reason, upholding religious beliefs, protecting human honor and dignity and safeguarding property and ownership. Additionally, the maqashid related to family matters are articulated as a separate theory by Jamaluddin Athiyyah. The maqashid specifically pertaining to family affairs include: regulation of relationships between men and women (*tandzīmi al-ʿalaqah baina al-Jinsain*), protecting offspring, realization of tranquility, love, and affection in life (*tahqīqi al-Sukni al-Mawaddah wa al-Rahmah*), maintaining the continuity of lineage, ensuring the continuity of religious beliefs within the family (*hifdzu al-Tadayyun Fī al-ʿUsrah*), regulating family institutions (*tandzīmi al-Jānib al-Muassisi Lil al-Usrah*) and regulating economic aspects of the family (*tandzīmi al-Jānib al-Māl lil al-Usrah*).[33]

The maqashid pertaining to community issues encompass the following aspects: the organization of societal institutions, the maintenance of security, the upholding of justice, the preservation of religion and morals, the promotion of cooperation, compassion, and assistance, the dissemination of knowledge, the protection of intellectual integrity, the enhancement of earthly prosperity, and the safeguarding of communal wealth.[34] Jamaluddin Athiyah further categorizes maqashid sharia in relation to humanitarian considerations. The maqashid sharia associated with humanity include: fostering mutual understanding, providing assistance and fostering improvement, establishing effective leadership among individuals, achieving salvation, promoting global peace based on principles of justice, ensuring international protection of human rights, and advancing the dissemination of Islamic teachings.[35]

Similar to other experts in maqashid sharia, Jamaluddin Athiyyah presents his own unique theory. According to Athiyyah, the noble objectives of sharia must be all-encompassing, encompassing actions that promote good not only for this world but also for the Hereafter. His theory takes into account biological and psychological factors, maintains a balance between individual and group interests, and seeks to benefit not only specific ethnic groups but all humanity. Furthermore, it emphasizes the importance of considering both present and future impacts. All of these components stem from the development of maqashid sharia, which addresses various aspects including the individual, family, society, and the broader human experience.[36]

The maqashid sharia theory for CSR dimensions is closely aligned with the perspectives of Jamaluddin Athiyyah, who emphasizes the importance of social welfare and the general benefit of society. According to Athiyyah, maqashid sharia is suitable for the dimension of public space as a key aspect of CSR that pertains to social society. He asserts that the social dimension of sharia is implemented based on the needs of the people. Maqashid sharia aims to guarantee and preserve personal rights while also ensuring and protecting common rights or public interests. In Jamaluddin Athiyyah's view, the components of maqashid sharia in the

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[33] Jamaluddin Atiyyah, Naḥwā Tafʿili Āl-Maqaṣid Āl-Šyarʿiyyah (Damaskus: Darul Fikr, 2003) 146.

[34] Aldi Wijaya Dalimunthe, "Maqasid Syariah Dalam Pandangan Jamaluddin Athiyah Muhammad," *Jurnal Al-Nadhair* 3, no. 1 (2024): 23–36, https://doi.org/https://doi.org/10.61433/alnadhair.v3i01.45

[35] Jamaluddin Atiyyah, Naḥwā Tafʿili Āl-Maqaṣid Āl-Šyarʿiyyah (Damaskus: Darul Fikr, 2003) 145.

[36] Cholid Wardi and Sri Nurhayati, "Contextualisation of Al-Maqasid Al-Kulliyat According to the Objectives of the Individual, Family, Society and Humanity: An Analysis on Jamaluddin 'Athiyah's Perspectives," *Malaysian Journal of Syariah and Law* 11, no. 1 (2023): 109–21, https://doi.org/https://doi.org/10.33102/mjsl.vol11no1.389

context of public space include principles such as mutual assistance and the development and maintenance of communal wealth. [37]

    a. Collaboration and mutual support

        The concept centers on mutual assistance to alleviate the challenges faced by the impoverished. This theory posits that the stability of society is contingent upon addressing the needs of those in poverty.[38] Mutual assistance entails performing tasks according to one's capabilities. Socially equitable support acknowledges the poverty within the community and seeks to provide various resources to meet their needs. Islam advocates for the eradication of poverty through non-harmful means, the provision of employment opportunities aligned with individual abilities, and the assurance of basic necessities for the poor.[39] These values are grounded in religious principles, including a sense of global brotherhood and local faith-based solidarity. These principles are interconnected and do not require formal codification into standardized laws or enforcement by a specific authority. The laws of zakat, infaq, waqf, and other regulations that encourage wealthy individuals to allocate a portion of their profits to support the poor exemplify how Sharia upholds and guarantees these ideals.

    b. Development and maintenance of public assets

        In addition to employing the Sharia maqashid element of mutual assistance as articulated by Jamaluddin Athiyyah, this research will utilize a community-specific Sharia maqashid framework. The concept of community-specific maqashid sharia has been thoroughly described and analyzed by the classical scholar Jamaluddin Athiyyah.[40] In the context of CSR implementation research, the incorporation of community-specific Sharia maqashid elements is essential and should align with the three indicators of CSR implementation: economic, social, and environmental, specifically concerning the development and protection of public wealth. The theory underlying the development and maintenance of public wealth includes elements such as the provision of public facilities and the safeguarding of property from damage. Community development should focus on providing public facilities and distributing assets to those entitled. The realization of development can be achieved through activities aimed at maintaining public wealth.[41]

Maqashid sharia Jamaluddin Athiyyah examines the utilization of CSR funds in Islamic hotels

    Jamaluddin Athiyyah is a prominent scholar in fiqh who emphasizes the relevance of Islamic principles in the context of contemporary society. Through his *Maqashid al-Kulliyah* theory, he elucidates that the concept of Islamic law must align with the fundamental objectives and core principles of sharia. In this framework, the utilization of CSR funds by Islamic hotels in Solo and Al-Multazam hotels serves to uphold the protection of religion through various religious, social, environmental, and educational initiatives. This aligns with the primary objectives of sharia, which include safeguarding religion, preserving human life,

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[37] Jamaluddin Atiyyah, Naḥwā Tafʿili Āl-Maqaṣid Āl-Šyarʿiyyah (Damaskus: Darul Fikr, 2003).

[38] Muhammad abu Zahrah, *Ushul Fiqih* (Jakarta: Pustaka Firdaus, 2014); 75-83.

[39] Aldi Wijaya Dalimunthe, "Maqasid Syariah Dalam Pandangan Jamaluddin Athiyah Muhammad," *Jurnal Al-Nadhair* 3, no. 1 (2024): 23–36, https://doi.org/https://doi.org/10.61433/alnadhair.v3i01.45

[40] Muhammad Choirun Nizar, "Literature Kajian Maqasid Syari'ah," *Jurnal Ulul Albab* 1, no. 35 (2016): 64.

[41] Jamaluddin Atiyyah, Naḥwā Tafʿili Āl-Maqaṣid Āl-Šyarʿiyyah (Damaskus: Darul Fikr, 2003) 145.

and enhancing human resources through educational support. The distribution of CSR funds by these two Islamic hotels in Surakarta is guided by well-defined standard operating procedures that involve coordination with local governments and communities. This approach reflects adherence to research on CSR, ensuring that planning, objectives, and implementation are measurable and consistent with the maqashid sharia theory.[42]

Furthermore, Table 1 and Table 2 indicate that the allocation of CSR funds by both Islamic hotels in Surakarta places significant emphasis on aspects of human welfare, particularly through social activities, economic improvement, environmental sustainability, and education. Although there are differences in the priority allocation of fund distribution, both hotels prioritize education, which plays a crucial role in the community's future well-being. When analyzed, this budgeting aligns with the concept of *Maqashid al-Khassah* as articulated by Jamaluddin Athiyyah. This theory emphasizes the specific objectives that Islamic sharia aims to achieve in various aspects of human life, particularly justice and welfare within the context of modern industry. Consequently, this framework can serve as a standard for CSR distribution in other hotel industries.

Jamaluddin Athiyyah's maqashid theory offers a comprehensive examination of *Maqashid al-Juzʿiyyah*, which specifically addresses the challenges faced by modern society. In the global era, while industrial development is essential, it must also uphold intrinsic values. CSR funds to support social initiatives within the Islamic hotel community—such as the maintenance of mosques, prayer rooms, environmental efforts, and religious activities—aligns with the principles of *Maqashid al-Juzʿiyyah* as articulated by Jamaluddin Athiyyah. Through this distribution, Islamic hotels play a vital role in assisting local governments in addressing various community issues, including economic, social, environmental, and educational challenges.

This text outlines the differences between the management of CSR funds by Sharia hotels in Surakarta and conventional hotel industries employing traditional CSR program methods. Sharia hotels in Surakarta have demonstrated a commitment to foundational human values within the industrial sector through their utilization of CSR fund programs. The findings of this study indicate a significant advancement over previous research analyzing CSR programs in the conventional hotel industry.[43] However, additional research is necessary to examine the model of community assistance provided by Islamic hotels in Surakarta, focusing on the empowerment of the surrounding communities. Furthermore, investigations are needed into the perceived sense of justice and welfare in relation to the environmental changes caused by the hotel industry in the area. These findings offer valuable insights for stakeholders, including Sharia hotels and policymakers, emphasizing the importance of incorporating elements of mutual assistance (*taʿawun*) to enhance the quality of life in modern society, fostering

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[42] Gloria Kakrabah-Quarshie Agyapong & Richard Kwame Nimako Peter Ansu-Mensah, Kojo Kakra Twum, "CSR and Community Development: A Focus on Firms in the Extractive Sector in Africa," in *Corporate Social Responsibility in Developing Countries*, ed. Steven Kayambazinthu Msosa (United Kingdom: Springer, Cham, 2023), 65–81, https://doi.org/https://doi.org/10.1007/978-3-031-27512-8_5; Made Putra Ketut Yoga Widiyasa, Komang Adi Kurniawan, "The Influence of Corporate Social Responsibility and Environmental Management Accounting on The Sustainabillity Performance of The Patra Bali Resort & Villas," *Journal of Tourism and Economics Policy* 16 (2024): 102–8, https://doi.org/https://doi.org/10.38142/jtep.v4i1.994.

[43] Made Ayu Arinda Saraswati et al., "Penerapan Program Corporate Social Responsibility Pada The Oberoi Beach Resort Bali," *Jurnal Ganec Swara* 10, no 13 (2020) 24-32, https://doi.org/10.35327/gara.v14i1.128; González-Rodríguez et al., "Hotels' Corporate Social Responsibility Practices, Organizational Culture, Firm Reputation, and Performance. Journal of Sustainable Tourism 12, no 2 (2019) 51-72"

collaboration between corporations, local governments, and communities. This concept serves as a fundamental principle of maqashid sharia.

The presence of community participation in the CSR program within both economic and social dimensions underscores its alignment with Jamaluddin Athiyyah's maqashid values, which emphasize the humanitarian aspect. In this context, the allocation of CSR funds through community activity programs demonstrates mutual understanding, provides assistance, and promotes environmental enhancement. Furthermore, it fosters the development of local human resources and embodies a sense of justice. Capitalism should not solely focus on profit; it must also consider the impact on the community. Thus, safeguarding community rights is essential, reflecting the fundamental values of Islamic teachings, specifically *maqashid al-khalqi* and *maqashid al-Syarʿi*. In line with Cholid's study (2023), the social dimension emphasizes that human beings are inherently designed to know, assist, and collaborate with one another. Islam rejects social stratification and community-based fanaticism, affirming that all Muslims belong to a unified human family.[44] This study aims to provide recommendations to stakeholders for the oversight and planning of CSR fund utilization based on sharia maqashid. In alignment with this maqashid, the humanitarian aspect will be prioritized, as advocated by Jamaluddin Athiyyah.

Conclusion

The programs implemented by Hotel Syariah Solo and Hotel Al-Multazam represent a pioneering approach within the hotel industry, emphasizing the integration of Islamic values in the distribution of Corporate Social Responsibility (CSR) funds. These establishments prioritize humanitarian efforts, focusing on religious social activities, economic development, and education. The findings from the study of these two Islamic hotels in Surakarta illustrate the application of the maqashid concept as articulated by Jamaluddin Athiyyah, who is recognized by scholars for his contributions that address contemporary societal issues through an enhanced understanding of maqashid sharia. The utilization of CSR funds by Islamic hotels in Surakarta aligns with Athiyyah's principles, establishing a framework for the allocation of funds based on *Maqashid al-Kulliyah*, *Maqashid al-Khassah*, and *Maqashid al-Juzʿiyyah*. Furthermore, CSR funds are allocated to the community based on specific needs, in collaboration with local government entities. This form of communication exemplifies the implementation of a cooperative model among corporations, local governments, and communities. The effective utilization of CSR funds aligns with the divine purpose in creating humanity on earth (*Maqashid al-Khalqi*) and acknowledges the legal obligations individuals bear towards both fellow humans and their Creator (*Maqashd al-Syarʿi*). The results of this study can serve as a model for other industries in CSR management, emphasizing the importance of human values and adherence to the objectives of Islamic teachings to promote the welfare and justice of the surrounding community.

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44 Cholid Wardi and Sri Nurhayati, "Contextualisation of Al-Maqasid Al-Kulliyat According to the Objectives of the Individual, Family, Society and Humanity: An Analysis on Jamaluddin 'Athiyah's Perspectives," *Malaysian Journal of Syariah and Law* 11, no. 1 (2023): 109–21, https://doi.org/https://doi.org/10.33102/mjsl.vol11no1.389

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