

Integration of Shariah Economy in Sustainable Business Development: The Role of CSR in Achieving SDGs Goals

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Article Info	Abstract
Keywords: Islamic Economics, Sustainable Business, Corporate Social Responsibility, SDGs	This research aims to explore the integration of Islamic economic principles in sustainable business development, highlighting the role of Corporate Social Responsibility (CSR) in supporting the achievement of the Sustainable Development Goals (SDGs). Islamic economics, which is based on the values of justice, social responsibility, and balance, offers a relevant framework for businesses committed to sustainability. This research adopts a qualitative approach with literature study and document analysis methods to identify the contribution of Sharia CSR in strengthening the social, economic, and environmental aspects of the SDGs. The results suggest that the application of sharia principles in CSR can enhance positive impacts on communities and the environment, as well as improve corporate reputation sustainably. This integration not only strengthens the company's position in the market, but also contributes significantly to achieving SDGs targets, such as poverty reduction, education enhancement, and environmental preservation. These findings emphasize the importance of adopting Shariah values in corporate CSR strategies to support sustainable businesses that are more inclusive and equitable.
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1. Introduction

Islamic economics, rooted in the principles of Sharia, emphasizes justice, equity, and ethical behavior in economic governance and development. It aims to promote sustainable and inclusive growth by prioritizing social welfare, reducing income inequality, and fostering entrepreneurship. Islamic economics differs from conventional capitalism by focusing on the worship of Allah, maintaining a balance between worldly and spiritual aspects, achieving economic success by Allah's will, and preventing chaos. The principles of Islamic economics are derived from the Qur'an, Sunnah, Ijma, and Qiyas, which emphasize the importance of faith, morality, and law in economic activities. Its adherents argue that aligning economic practices with Islamic teachings can lead to a more just and equitable society, benefiting both individuals and society at large (Ilhamiwati et al., 2024). On the other hand, Islamic economics is also an approach that seeks to combine Islamic economic principles with modern economic practices, to create a just and sustainable economic system. Since its emergence in the 1990s, Islamic economics in Indonesia has experienced growth, especially in the financial sector. However, there is an urgent need to strengthen support for the real sector so that this growth can be sustainable. The principles

of Islamic economics are the main foundation that regulates the economic behavior of Muslims. These principles do not only cover economic aspects alone, but also include moral, ethical, and social values that form the basis for the development of a just and sustainable economic system. One of the main principles of Islamic economics is the concept of justice in the distribution of income and wealth. This concept emphasizes the importance of a fair distribution of economic resources so that all members of society can enjoy the benefits evenly, without excessive disparities between the rich and the poor (Nisa et al., 2024).

In addition to justice, sustainability is another principle in Islamic economics. The concept of sustainability describes efforts to maintain a balance between economic, social, and environmental interests. Islamic economics encourages economic practices that are responsible for the environment and society and ensures that the use of resources does not harm future generations. This principle guides economic actors to prioritize investments that provide long-term benefits and do not harm the environment or society as a whole. Thus, the principles of justice and sustainability become the main pillars in forming the foundation of an ethical and sustainable Islamic economy (Amelia et al., 2024). The integration of Islamic economics in sustainable business development is very important in the context of achieving the Sustainable Development Goals (SDGs). Islamic economics, which is based on Islamic ethical principles, offers a unique approach to managing resources and creating value for society. In this case, Corporate Social Responsibility (CSR) is one of the key instruments that can be used to achieve these goals. CSR in the context of Islamic economics not only functions to improve the company's image but also as a form of deep social responsibility, which is in line with the principles of justice and social welfare (Muharram, 2023).

In the Islamic perspective, CSR is an inherent consequence of Islamic teachings. The purpose of Islamic law (*Maqashid al syariah*) is *maslahah* so that business is an effort to create *maslahah*, not just seeking profit. Social responsibility in Islam is not something foreign, it has existed and been practiced since 14 centuries ago. In the Qur'an, discussions about social responsibility are very often mentioned. The Qur'an always links business success and economic growth, which is greatly influenced by the morals of business actors in carrying out economic activities. As for the environment, the Qur'an pays very serious attention to always ensuring harmony and environmental sustainability. Optimal implementation of CSR will have an impact on the good relationship between companies and society, the relationship between society and companies will make people's lives better. In Islam, in principle, a business must not violate its main norms (Amelia et al., 2024). The implementation of CSR in sharia business also includes the development of sustainable micro, small, and medium enterprises (MSMEs). Research shows that MSMEs that implement CSR principles can improve their competitiveness and sustainability, especially during the COVID-19 pandemic, where many MSMEs are struggling to survive. Mentoring and training that focuses on developing strong entrepreneurial skills and mentality is essential to help MSMEs adapt and thrive in a changing environment (Permatasari et al., 2023). In this regard, CSR plays a vital role in the development of sustainable business practices, as it aligns corporate strategy with social and environmental goals. Integrating CSR into business operations is increasingly recognized as essential to driving long-term sustainability and enhancing corporate reputation. Businesses that prioritize CSR initiatives often experience increased customer satisfaction, loyalty, and trust, which are critical to maintaining a competitive edge in today's marketplace (Li, 2023).

In addition, CSR is increasingly linked to the Sustainable Development Goals (SDGs), which provide a framework for businesses to align their strategies with global sustainability goals. Companies that integrate CSR into their core business strategies are better positioned to contribute to social and environmental goals, thereby enhancing the legitimacy and trust of their stakeholders and thus aligning with the principles of Islamic economics. Furthermore, the involvement of the financial institution sector, namely Islamic banking, in supporting MSMEs will have a very significant impact. Islamic banks can provide financing by Islamic principles, help MSMEs develop their businesses, and contribute to local economic growth. In addition, Islamic banks also play a role in managing zakat, which can be used to support underprivileged communities, thus creating a positive social impact. Thus, the integration of Islamic economics in sustainable business development through CSR and support for MSMEs can be an effective strategy to achieve the SDGs (Wijaya et al., 2023). Thus, the purpose of this study is to compile a comprehensive literature review of various previous studies and research that examine business practices, especially MSMEs who want to develop their business by implementing Islamic economic principles with support from external parties, namely CSR for sustainable business.

Sharia economy today is not just a term that used to be known by a handful of lay people but its existence is increasingly existing in the world for certain things that used to be compared to the conventional economic system. Another thing in Indonesia, the development of the Sharia economy is so rapid from the predictions that have been set, this is inseparable from the support of the government in encouraging the growth of economic activities and combining the principles of the Sharia economy in transactions (Arif, 2020). A handful of Sharia financial transactions have begun to be of interest to the wider community, this proves that the values given by the principles of Sharia economics have been accepted by the wider community, of course not only in terms of zakat and waqf that use sharia economic principles but another financing has also been widely sought after by the community, for example, the sharia banking sector has attracted public interest in investing in sharia financial institutions. They noted that clear regulations and government support have strengthened the position of Sharia banking in Indonesia (Luthfiana Basyirah et al., 2022).

The first and most fundamental principle is the principle of monotheism. This principle must be possessed in social entrepreneurship as the main requirement in business operations and maintaining its continuity to achieve success in the world and the hereafter. The meaning of this principle is to always maintain a relationship with the creator not only verbally but also to be able to implement it in entrepreneurship. The principle of justice is oriented towards maintaining harmonious relationships with fellow human beings. A businessman who has a soul of justice can place something according to its respective portion. The essence of justice is not only aimed at humans but universally applies to both animals and the environment. The principle of the caliphate means a mandate from Allah SWT to become leaders in the universe and use resources for prosperity jointly realized through coexistence harmonious from a socio-economic aspect. This principle results in social concern both economically and socially (Mulia et al., 2023). *Corporate Social Responsibility* (CSR) is a fundamental framework for corporate social values, although the objectives of a company are established for various purposes, each person is responsible for achieving these goals until completion.

The company's social values as stated in the Corporate Governance book *Social Responsibility* (2020) by Mohammad Hamim is a pledge for companies to act morally and encourage economic growth. Sustainable changes can improve the standard of living of

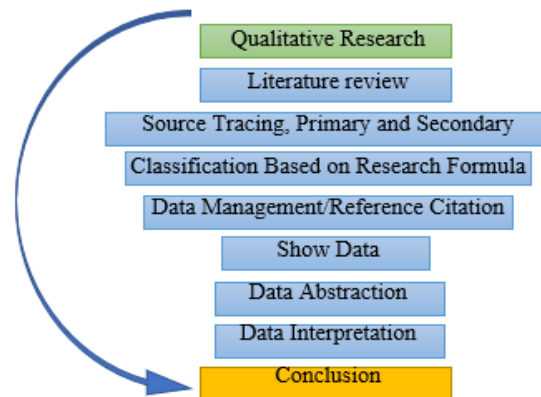
local communities, the workforce, and their families. CSR can also be defined as a business's obligation to adapt to the demands and requirements of stakeholders about ethical, societal, and environmental issues environment.

Elkington argues that a good business is a business that prioritizes the welfare of society over profit and cares for the environment and the earth. According to the Harvard Commercial Review, the purpose. The main responsibility of corporate social responsibility (CSR) is to match the social and environmental initiatives of an organization with beliefs and goals commercially. Further objectives of corporate social responsibility, or CSR, are to help protect the environment, support the development community, foster positive relationships between business and community, foster positive relationships between business and stakeholders outside the business, and create a positive impression of the environment. A business that differentiates it from competitors. Rivals, lower the taxes that businesses have to pay and drive long-term business growth. In terms of profit, responsibility Corporate social responsibility or CSR offers several of them, including: improving the company's good name and image, getting positive responses about responsible business from the general public, sponsors, investors, government, clients, and other businesses. , Building good relationships between various parties, encouraging cooperation with many parties, facilitating development companies in the era of globalization, maintaining organizational principles, maintaining dedication and corporate morale and limit the possibility of a crisis being suffered. Company. The type of CSR carried out in the village is focused on developing village community resources and infrastructure, including the construction of new roads, improving the standards of existing resources, and improving educational facilities (Ulan & Purwanti, 2024).

Sustainable Development Goals abbreviated as SDG's is a world agenda program launched by the UN in August 2015 consisting of 17 goal indicators and agreed upon by 193 countries, SDG's is a world agenda program that is expected to have an impact on sustainable development from the 17 goal indicators that have been launched, SDG's are targeted to be realized in 2030. SDG's themselves have had a very positive impact on developing countries which have a strong and real commitment to sustainable development for their countries, as is also known the purpose of SDG's is none other than for the welfare of humanity on earth. In Indonesia, SDG's are still not widely known, especially for the lower middle class, but for an academic, SDG's programs are an opportunity to be used as a step in sustainable development through 17 indicators of SDGs. The Indonesian government through BAPPENAS has committed to the SDG's world agenda, with platforms, as well as monitoring and evaluation reports from the Central Government for each regional head in all provinces in Indonesia. Through this program, local governments can make evaluation reports that have been implemented at the regional provincial level by the 17 SDG's goals and refer to each indicator that has been determined.

2. Research Method

This research method is a Literature Review or literature review. The literature review is a description of theories, findings, and other research sources obtained from references to be the basis for conducting research. The literature review includes analysis, summary, and author's point of view from various library sources that are relevant to the focus discussed. Based on related references, this paper will offer principles of Islamic economics for sustainable business development and the role of CSR in supporting the SDG's program.

Figure 1. Qualitative Research Flow Literature Study (Literature Review)

Source: Manzilati, (2021)

The figure above depicts the editorial in the context of a qualitative research literature study. This research is qualitative and based on a literature study. Stages of research are carried out by collecting library sources, both primary and secondary. The figure above depicts the editorial in the context of a qualitative research literature study. This research is qualitative and based on a literature study. Stages of research are carried out by collecting library sources, both primary and secondary (Migiro & Magangi, 2011). This study classified the data based on the research formula. In the advanced stage, data processing and or reference citations are carried out to be displayed as research findings, abstracted to obtain complete information, and interpreted to produce knowledge for the conclusion. As for the interpretation stage, analysis or approaches are used, for example, philosophical, theological, Sufistic, exegesis, Sarah, and others (Azorín & Cameron, 2010).

3. Results and Discussion

Integration of Islamic Economic Principles

Regarding the economic system according to Islam, there are three basic principles, namely *tauhid*, *Khilafah*, and *al adl*. The principle of tawhid is the main foundation for every Muslim in carrying out their activities including economic activities. This principle reflects that the ruler and sole owner of this universe are Allah SWT. This principle of Tauhid also underlies the thought of Islamic life, namely *khilafah* (Caliph) and *ad'l* (justice). Islamic economic theory and its system are not enough without humans who apply the values contained therein. In other words, the existence of moral humans is an absolute must in economics. The performance of a business or economy does not depend on its theory and system alone but on the man behind the gun. Therefore, morality becomes the third part and is the roof that covers the Islamic economy. In Islamic economics, welfare is very important in realizing welfare not only for capital managers but also for capital owners and vice versa, therefore in Islamic economics, it strongly opposes the concept of interest practiced by capitalist economics. Sharia economics has now become a milestone in terms of sustainable business development in Indonesia, the concept does not only think about the economic aspect but also the application of social values that can be sustainable by the morals and principles of Sharia economics. In the application of this system for sustainable business, it will be seen not as a reference in financial profitability but rather as increasing the positive value of public trust.

The integration of Islamic economics in sustainable business development is very important in the context of achieving the Sustainable Development Goals (SDGs). Islamic economics, which is based on Islamic ethical principles, offers a unique approach to managing resources and creating value for society. In this case, Corporate Social Responsibility (CSR) is one of the key instruments that can be used to achieve these goals. CSR in the context of Islamic economics not only functions to improve the company's image but also as a form of deep social responsibility, which is in line with the principles of justice and social welfare (Maulana et al., 2024). In the ability of the principles of Islamic economics with the objectives of the Sustainable Development Goals (SDGs) will create an inclusive sustainable development, Islamic economics that prioritizes ethics from its principle values offers the same goals as the goals of SDGs such as poverty alleviation, decent education, economic equality, gender equality, and environmental protection. If we talk about the important aspects of Islamic economics that prioritize the principle of justice, it will also be in line with the goals of sustainable development from the indicators set (Hehanussa, 2023). In addition, the principles of Islamic economics also encourage matters related to SDGs points that are committed and in line with sustainable development goals, in this case, CSR which has their corporate social responsibility is also a way of aligning Islamic economic principles with the goals of SDGs. Islamic banking based on *maqashid sharia* certainly helps improve the quality of life of the community and the environment, this is also in line with the 8th sustainable development goal (Decent Work and Economic Growth) which will have an impact on the economic value of the community and effective work. (Hendar and Nurul, 2021).

One way to support the development of the Sharia economy is by assisting MSME business actors by registering halal certification for their MSMEs, registering their businesses with halal certification will have an impact on people's purchasing power which is influenced by trust values so that it can improve their economy, MSMEs can understand the importance of compliance with sharia principles in their business, which in turn can increase sharia economic literacy among the community (Rohmanuddin et al., 2023). So that the important implementation of CSR in creating a sustainable business can run according to its corridor and not only increase the value of the company but as a commitment to provide positive value to society and the environment. For example, in the context of business development in the tourism sector, the implementation of CSR can help ensure that business activities not only generate profits but also support business sustainability for the welfare of local communities (Juniari & Mahyuni, 2020).

Sustainable Business Development and the Role of CSR in Supporting SDG's

Sustainable business development is becoming increasingly important in the context of achieving the Sustainable Development Goals (SDGs). Micro, Small, and Medium Enterprises (MSMEs) play a key role in sustainable economic development, but they also face challenges during the COVID-19 pandemic. To develop sustainable businesses, MSMEs need assistance in developing positive business attitudes, skills, and a strong entrepreneurial mindset (Valencia, 2020). Sustainable Sharia business development is an approach that integrates Sharia principles with morally, socially, and environmentally responsible business transactions. In this context, Corporate Social Responsibility (CSR) plays an important role in supporting the achievement of Sustainable Development Goals (SDGs). Why is that? By adopting Sharia principles, businesses do not only focus on the margins they get but also on the positive impacts on their companies (Susanto et al., 2023). In this case, the role of CSR in supporting sustainable business development operations will have a clear and measurable direction, in its implementation, it is not only focused on

margin or profit but also integration in the application of the principles of the Sharia economy.

As a significant example of the role of CSR in collaborating with sustainable programs, among others bridging SDG programs in companies that allocate CSR funds for ZISWAF (*Zakat, Infaq, Shadaqah, and Wakaf*) programs, this shows that the company not only provides trust to shareholders but also the environment, so that conditions like this connect the principles of Sharia economics and the role of CSR in SDG programs for poverty alleviation and environmental protection. CSR integrated with Sharia principles can improve effective business sustainability, thereby providing added value to companies and society, and supporting sustainable development. In this case, companies that implement CSR will not only contribute to achieving the SDGs but also improve their reputation and competitiveness in the market (Julioi et al., 2023). On the other hand, to realize the convenience of micro-sharia financing for the community and MSMEs, it is also important to have adequate infrastructure that can create jobs and provide accessibility for MSMEs. In this context, government policies in real form to encourage micro-sharia financing and MSMEs must be strengthened. This includes community empowerment by providing entrepreneurship training and marketing access for small entrepreneurs to develop their business activities (Septiani et al., 2020). Furthermore, the importance of collaboration between the public and private sectors in achieving the SDGs will support CSR programs developed by companies that must focus on human rights and equality, which are at the heart of sustainable development goals. Thus, companies are expected to play an active role in creating programs that provide direct benefits to the community, such as education and health.

The role of CSR in supporting the SDG's Program

The success of a company cannot be separated from a harmonious, dynamic, and mutually beneficial relationship with the surrounding community. The company has obligations and responsibilities both legally, socially, morally, and ethically towards the welfare of the surrounding community. For the Company, the continuity and growth of a sustainable business is not only based on financial strength but also on the social and environmental dimensions in which the Company operates (Kurniawan, *et al.*, 2023). *Corporate Social Responsibility* (CSR) has a very important role in supporting the achievement of Sustainable Development Goals (SDGs). CSR not only functions as a tool to improve the company's image but also as a means to contribute to sustainable social and environmental development. In the Indonesian context, CSR is often integrated with programs that aim to empower communities and improve the quality of life, in line with the goals of the SDGs (Syukron, 2015). Referring to Law No. 40 of 2007 in Indonesia requires companies to implement CSR practices that focus on sustainable economic development. By following this regulation, companies can ensure that their activities are not only beneficial for the company itself but also have a positive impact on society and the environment, which is the core of the SDGs.

First, CSR can serve as a tool to empower communities and reduce poverty, which is one of the main objectives of the SDGs, research shows that programs and activities carried out by CSR in business development can have a positive impact on society and the environment. Through planned CSR programs, companies can help improve people's lives, for example through skills training, providing access to education, and supporting micro, small, and medium enterprises (MSMEs), so this refers to the SDG's 1 program on poverty alleviation in any form. Second, CSR also has a positive impact on inclusive and sustainable economic growth which is one of the main goals of the SDGs, activities that

involve communities in CSR programs can increase their participation in the local economy, so that there is an equitable economy, therefore CSR can be a driver for achieving SDG 8, which focuses on decent work and economic growth. Third, CSR can help companies to increase transparency and accountability in their operations, which is essential to ensuring sustainable progress. By adopting a sustainability reporting framework, such as the Global Reporting Initiative (GRI), companies can effectively communicate their contributions to achieving the SDGs (Elalfy et al., 2020). Research shows that the role of CSR in supporting the realization of the SDGs Program for Decent Work and Economic Growth with the opening of employment opportunities, there is an increase in the value of the social life of the community who receive wages as a form of rights from the responsibility of the employer company, in addition, if from the side of business development based on the principles of Islamic economics by prioritizing the principles of monotheism and justice, sustainability will be realized (Humaira et al., 2023). Overall, this study explains the integration of sharia economic principles in business development practices that are long-term or sustainable by involving external parties such as CSR which also supports the SDGs program to create an image of sustainable collaboration, in poverty alleviation and a decent economy. CSR prioritizes the principle of corporate responsibility by providing jobs and providing their CSR funds to support the development of sustainable MSMEs (Aisah et al., 2023).

4. Conclusions

The development of Sharia economy and sustainable business has given birth to something new to integrate Sharia values into business practices and prioritize social responsibility, business actors can create business models that are not only economically profitable but also contribute to community welfare and environmental sustainability, in addition, the development of sustainable sharia business supported by CSR has great potential to contribute to the achievement of SDGs. CSR has great potential to support the achievement of SDGs through community empowerment, stakeholder engagement, good governance, and collaboration between the public and private sectors. By implementing CSR principles in business, companies can not only improve their performance but also add positive sustainable value impacts and community welfare. By integrating sharia values and principles in business practices and CSR, companies can create significant positive impacts on society and the environment, and ensure long-term sustainability.

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