This research is about "Implementation of PT Indocement's Corporate Social Responsibility in the Perspective of Islamic Economy". The problem is based on the community who are still having difficulty in getting information about PT Indocement's CSR programs. This study uses qualitative research, the data sources used are theoretical and empirical, theoretical data are data derived from manual books that are related to the title of this study. The purpose of this study is to find out how the application and what factors are obstacles and how the completion of CSR PT Indocement. The implementation of PT Indocement's corporate social responsibility in the village of West Palimanan still faces several obstacles. Such as the lack of ongoing monitoring, evaluation and motivation to the fostered partners. And the lack of transparency and outreach with the West Palimanan village government. The factors that become obstacles are. Such as the problem in providing information to the people who are PT Indocement's CSR-guided areas, the lack of communication to the West Palimanan village government. In terms of channeling information to the community PT Indocement must be increased from all stakeholders. Like the local village government, organizations and academics to maintain good communication. So that if this happens surely the information provided by the company will be conveyed by the people of West Palimanan Village.

Key words: Corporate Social Responsibility, PT Indocement, West Palimanan
INTRODUCTION

National development is a series of changes that are carried out as a whole, planned and directed in order to realize the balance of the physical and inner needs of the community. The national development goal of the Indonesian people is to improve prosperity both materially and spiritually. (Zulfika, 2015)

A company appears as a tool to meet the needs of human life that is not limited, the company brings material benefits for anyone who successfully mobilizes and uses it, and has a great fair in creating national economic stability, it can be seen in the company's role in providing income to central and regional government. (M Iqbal, 2014)

At present the development problem is complex, while the government's fiscal capacity is very limited, for this reason the government is demanded to be creative and innovative in order to utilize the potential of development funding through CSR programs to ensure the synergy of CSR programs by companies in accelerating development.

PT Indocement is a company that wants to grow and develop with the community by creating harmonious relationships with the surrounding environment. Thus, the existence of the company can provide the widest possible benefits and meet the expectations of stakeholders, namely customers, business partners, government, shareholders, employees and surrounding communities.

So in principle, corporate social responsibility aims to make the company can contribute to technological progress and improve the welfare of the local community. (PT Indocement, 2019)

METHOD

This study uses a qualitative method that seeks to understand and interpret the meaning of an interaction of human behavior in certain situations from the perspective of the researcher himself. Research that uses qualitative research aims to understand the objects studied in depth Aiming to develop the concept of sensitivity to the problem at hand, explain the reality associated with the search for theories from below (grounded theory) and develop an understanding of one or more of the phenomena encountered. The data collected is generally of a qualitative nature. The informant in the qualitative method continues to develop (snowball) in a purposive manner until the data collected is considered satisfactory or saturated (redundancy). (Gunawan, 2013)

RESULTS AND DISCUSSION

Data Analysis

Corporate social responsibility (CSR) defined as the moral responsibility of a company to its stakeholders, especially the community or the community around the work area and its operations. A company can be said to be socially responsible, if it has a vision of operational performance that not only realizes profit, but can improve the welfare of the community or its social environment. (Hamdani, 2016)

Every company must ensure that the principles of good corporate governance are set on the business aspects and at all levels of the company. The principle of good corporate governance as implemented by the Prophet Muhammad has 10 special characteristics including: participation, rule of law, transparency, orientation to agreement or agreement, fairness, effectiveness and efficiency, accountability, strategic vision (future insight), responsive (responsiveness) and Oversight. (Hamdani, 2016)

The Islamic Economic View of Corporate Social Responsibility is that social responsibility in Islam is not a foreign matter. Social responsibility has started to exist and has been practiced since 14 centuries ago. Discussions about social responsibility very often mentioned in the Qur'an always connect the success of business and economic growth which is influenced by the morale of entrepreneurs in doing business.

Islam's concern for business profits does not neglect the moral aspects of achieving these benefits. This shows that in Islam there is a very close relationship between economics and morals, both of which must not be separated.
On the side of social virtue, Islam strongly advocates charity to people who need and are less able to work through sadaqah and loans. (Yusuf, 2017)

PT Indocement is a company that wants to grow and develop with the community by creating harmonious relationships with the surrounding environment. Thus, the existence of the company can provide the widest possible benefits and meet the expectations of stakeholders, namely customers, business partners, government, shareholders, employees and surrounding communities.

The Company believes that a balanced approach between economic performance, environmental performance and social performance, will support the company's role in realizing sustainable development. Development activities carried out to meet the needs of the present generation without compromising the interests of future generations.

The concrete manifestation of the company's commitment is to run a corporate social responsibility (CSR) program. PT Indocement has a great commitment in carrying out CSR programs. One of these is demonstrated by forming a CSR & security division that is responsible for managing the company's CSR activities and is responsible to the director.

The existence of CSR & security division shows that CSR has become an inseparable part of the company's operations. The work program implemented by the company is also aligned with CSR activities, and vice versa.

The company's commitment to the CSR program is also inseparable from the commitment of the Heidelberg cement group, which has long been known as a business group that has a great concern for sustainable development.

As is known in 2016, the implementation of Indocement's CSR activities has entered a new level, where the activities carried out by the company are also directed to support the achievement of sustainable development goals (sustainable development goals/SDG) which has been declared by the United Nations (UN) through three approaches, namely economic development, openness in social order, and environmental sustainability. Entering 2017, along with the launch of the “Heidelberg cement sustainability commitments 2030”, the company has refined the direction of its CSR policies and programs. Heidelberg cement sustainability commitments 2030 is a guide to the Heidelberg cement group's sustainability policy, which explains the core principles of the sustainable behavior of the Heidelberg cement group, including:

1. Encourage economic strengthening and innovation
2. Achieving superior occupational health and safety
3. Reducing environmental footprint
4. Creating an economic cycle
5. Be a good partner
6. Ensuring compliance and creating corporate transparency.

These core principles form the basis for Indocement and CSR & security division in compiling and carrying out their work programs. in the field of CSR which refers to SDGs. For its commitment to the environment and its efforts to support the value of sustainability in the company's mission and products, for the first time Indocement received the 2016 Indonesia sustainable business awards in the category of best strategy and sustainability management held in collaboration between the Global Initiative and Price Water House Coopers. the company also received the "Asia's Best Companies 2016" award from Finance Asia in the "Best at Corporate Social Responsibility" category.

This shows recognition from outside parties for the dedication and tangible success of CSR programs implemented by the company.

So in principle, corporate social responsibility aims to make the company can contribute to technological progress and improve the welfare of the local community.

However, in reality, in the area that is the responsibility of the company, the community still has difficulty in getting information about PT Indocement's CSR programs provided to be able to develop the community in helping the economy of the surrounding community by. Therefore the
community has not yet fully benefited from the presence of companies around the target community. (Indocement, 2019)

DISCUSSION

1. PT Indocement's Corporate Social Responsibility Implementation

In essence, CSR has become a value underlying the company's activities in general. CSR becomes a comprehensive footing in economic, social and environmental aspects. Therefore, in carrying out CSR programs, the company has set 5 (five) pillars and sustainable development programs, namely: education; health; economy; socio-cultural, religious, youth and sports (sosbudagor); and security; and special programs called sustainable development programs (SDPs), which are interrelated with one another.

In addition, so that the company's CSR program can achieve better and more effective results for the community, the company implements specific strategies, one of which is the formation of local heroes. Local heroes play an important role in determining the success of the indocement continuous empowerment program. Indocement's partner communities have succeeded in developing their business towards independence, which in turn they also play a role in developing other surrounding communities. Until the end of 2017 there have been 149 local heroes scattered in various regions, especially around the company's operational environment.

According to PT Indocement, true CSR is an activity with the principle of sustainable development goals but for philanthropy we still need because there are certain aspects that we need to provide, but that does not mean philanthropy only. By referring to a sustainable program, the CSR program has to do with the company's operations and objectives so that the activities can be carried out sustainably and provide benefits to both the company and the surrounding community. One informant said that: How PT Indocement views the implementation of CSR PT Indocement implements CSR practices that can be categorized as green and gold proper, because the company does not only carry out CSR practices as an effort to fulfill obligations to the law that forces it. But done because there is a sincere commitment to do more or maximize positive benefits to stakeholders. Of course all CSR programs must provide benefits to stakeholders because the end of CSR activities is to provide or help improve economic development to the community and ultimately create a harmonious relationship with the surrounding community.

But in the implementation of PT Indocement's CSR in West Palimanan Village. As told by one informant said that: "In my opinion the implementation of PT Indocement's CSR program is already good, but there are some shortcomings and obstacles that occur for example. In developing mushroom mushroom farmers in the first year of participating in PT Indocement's CSR programs, the intensive CSR parties were monitoring, evaluating and motivating them to become independent mushroom growers who could meet their needs. But in the Second Year there are rarely any Monitoring, Evaluation and Motivation so that mushroom farmers have difficulty in developing their business. Dikarena is still lacking in knowledge about the mushroom business". (Bunaken, 2019)

One informant went on to say that: "There are several obstacles and obstacles in the business of mushroom angrobusiness such as the equipment used in the development of mushroom business is still traditional. Therefore, as a mushroom farming business, it is difficult for me to be able to stabilize the results obtained in every mushroom harvest. Because we are dealing with a problem like I can't find out how good the temperature of the mushroom booth is so that the quality of the mushroom is good and the harvest is stable" (Zazuli 2019).
2. What factors are obstacles and how to solve them.

“The company still faces several obstacles in implementing PT Indocement's CSR to the target communities that are the responsibility of the company, such as in providing information about CSR programs to the community, which sometimes the information does not reach PT Indocement's target communities. And it should be PT Indocement's CSR, the village government which is part of the responsibility of the company, activists, academics and other parties. To cooperate with each other in helping disseminate information to the public. Because if this goes together with these parties, information will be available to the public about PT Indocement's CSR programs” (Lancar Mukti).

Furthermore according to one informant said that: "I never knew anything about PT Indocement's CSR programs. Because there are no information letters or announcements about PT Indocement's CSR. In the process of providing housing assistance funds, I was only informed by one of the village officials. to apply for financial assistance for the repair of livable homes” (Rokija, 2019)

There was also later according to one informant saying that: "I don't know anything about PT Indocement's CSR programs. Because before I joined the fostered community. Previously I had this straw mushroom business. Then from PT Indocement's CSR came to me to look at the business that I was running. After that, PT Indocement offered me to join PT Indocement's CSR-assisted community in the area of Mushroom Agribusiness Economy. So before I did not know that PT Indocement had an independent business program on mushroom mushrooms”.

CONCLUSION

1. The implementation of PT Indocement's corporate social responsibility in Palimanan Barat village has carried out social responsibility by committing to run the 5 pillars of sustainable development programs, namely education, health, economy, sosbudagor and special programs for sustainable development programs. But in the implementation of PT Indocement's corporate social responsibility in the village of West Palimanan there are still a number of obstacles encountered. Such as the lack of ongoing monitoring, evaluation and motivation to the fostered partners. And the lack of transparency and outreach with the West Palimanan village government.

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