

Implementation Of Corporate Social Responsibility (CSR) In Improving The Community's Economy In The Concept Of Falah (Case Study Pt Buana Wiralestari Mas Kampar District)

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ABSTRACT

This research was conducted to find out how the implementation of the Corporate Social Responsibility (CSR) program of PT Buana Wiralestari Mas in increasing the economic income of the community in Kampar Regency, Riau and how the implementation of the Corporate Social Responsibility (CSR) program of PT Buana Wiralestari Mas in the concept of Falah. The research method used in this research is quantitative descriptive method. The method used in descriptive research is the survey method and uses online questionnaires as the main media for data collection. Respondent characteristics include gender, age, and education level. The census technique was used to sample the entire population of the community who received the CSR program, which amounted to 30 individuals. The results of this study indicate that the Corporate Social Responsibility (CSR) program implemented by PT Buana Wiralestari Mas has a significant impact in improving the community's economy. Based on the concept of Falah (Welfare), the CSR program of PT Buana Wiralestari Mas succeeded in improving the welfare of the community by fulfilling the four main elements in Falah, namely the spiritual aspect (Tawhid), survival, freedom of will, strength and self-esteem.

Keywords: Corporate Social Responsibility (CSR), Community Economy, Falah Concept

INTRODUCTION

In an era of globalization as it is today, the concept of corporate social responsibility (CSR) is becoming increasingly important in the economic and social context. In Indonesia, CSR paths are not only the source of legal obligations, but are also inspired by local cultural values, religions, and philosophies that emphasize concern for the environment and surrounding communities. According to article 74 (1) of the Law No. 40 of 2007 states that enterprises that move or relate to activities related to natural resources are obliged to carry out social and environmental management. Social and environmental responsibility refers to the commitment of to sustainable economic development in order to improve the quality of life of entrepreneurs and the environment for the benefit of local business communities and the community in general.(Amini, 2018).

Implementation of Corporate Social Responsibility is based on decisions covered in the business ethics of the business actors. Business ethics refers to the application of ethical principles in general to business actions that reflect the moral considerations made by both individuals and

institutions or organizations in assessing a particular issue. This judgment is based on the choice of values adhered to by society. Based on these values, both individuals and organizations will determine whether an action is considered right or wrong, fair or not, and beneficial or not.(Rahmat, 2017). According to the provisions of the legislation, namely Article 1 para. 3 of the Act No. 40 of 2007 on Limited Persons (UUPT), it is explained that social and environmental responsibility is the agreement of the company to participate in sustainable economic development with the aim of improving the quality of life and the environment that benefits, both the company itself, the local community, and the community as a whole.(Marthin et al., 2017).

In Islamic view, Corporate Social Responsibility (CSR) is seen as the implementation of the concept of ihsan, which is the summit of highly noble ethical values. Ihsan refers to the conduct of good deeds aimed at giving benefit to others with the intention of gaining joy from Allah. Besides, CSR is also the result of the principle of ownership in Islam. God is the true owner, while man is only a temporary owner who serves as a trustee.(Amini, 2018). The

concept of Corporate Social Responsibility (CSR) in Islam is not new. Social obligations are often

mentioned in the Qur'an. For example, in the word of Allah SWT:

لَيْسَ الْبِرَّ أَنْ تُوَلُّوا وُجُوهَكُمْ قِبَلَ الْمَشْرِقِ وَالْمَغْرِبِ وَلَكِنَّ الْبِرَّ مَنْ آمَنَ بِاللَّهِ وَالْيَوْمِ الْآخِرِ وَالْمَلَائِكَةِ وَالْكِتَابِ وَالنَّبِيِّينَ وَآتَى الْمَالَ عَلَى حُبِّهِ ذَوِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسْكِينِ وَابْنَ السَّبِيلِ وَالسَّائِلِينَ وَفِي الرِّقَابِ وَأَقَامَ الصَّلَاةَ وَآتَى الزَّكَاةَ وَالْمُؤْتُونَ بِعَهْدِهِمْ إِذَا عَاهَدُوا وَالصَّابِرِينَ فِي الْبَأْسَاءِ وَالضَّرَّاءِ وَحِينَ الْبَأْسِ أُولَئِكَ الَّذِينَ صَدَقُوا وَأُولَئِكَ هُمُ الْمُتَّقُونَ ﴿١٧٧﴾

It is not for those who believe in Allah, the Last Day, the angels, the Scriptures, and the prophets, who give their beloved to their relatives, orphans, poor people, travelers, beggars, and servants, who perform the prayer, who fulfil the zakat, who keep the promise, who endure the affliction, and in the time of battle. Those are the truthful, and those are the God-fearing. (QS. Al Baarah: 177) (Nu.or.id, 2023)

Based on the above verse, it can be concluded that Islam emphasizes the importance of social values in society rather than merely paying attention to our orientation when praying west or east. Although prayer has an important role in Islam, the Quran unites the meaning and purpose of prayer with social values. The Qur'an affirms the importance of faith in Allah, His Book, and the Day of Resurrection. It also confirms that faith is not complete without social practices, such as care and service to relatives, orphans, poor people, travelers, and ensuring the well-being of those in need. (Nasution & Syahriza, 2020). Because according to Islamic perspectives, Muslims are basically one family that supports and helps each other. Therefore, every company should not only focus on achieving profit, but also pay attention to the well-being of the people around it and provide assistance so that they can improve their economic conditions and get rid of poverty. (Zamrodah, 2016).

The district of Kampar, as one of the regions of Riau Province that is rich in natural resources, offers many opportunities for companies to contribute to the improvement of the economy and well-being of the people. PT. Buana Wira Lestari Mas is one of the subsidiaries of the largest holding company in Indonesia, PT. SinarMas. The company was founded in August 1990. Sinar Mas Group was founded by a Chinese conglomerate Eka Tjipta Widjaja who is now listed as the 2nd richest entrepreneur in Indonesia in the 2018 Globe magazine with a fortune of US\$13.9 billion or the equivalent of Rs217 trillion. Its main are: Pulp and Paper, SMART Tbk, Smart Telecom, Property, Insurance, Banking or Financial Services. P.T. Buana Wira Lestari Mas has an area of 5136, 82 Ha which is divided into 6 departments. Palm coconut planting started in the 1970s. Production started in

1972, then a palm coconut oil factory (PMKS) was established and started operating in 1990. Factory capacity of 60 tons TBS/hour. The factory's address is in Sekijang Kec. Tapung Hilir, Kab. Kampar.

PT. Buana Wira Lestari Mas is one of the companies that operates in the field of palm coconut plantations. In addition to managing its own gardens, the company also has a partnership with plasma farmers, that is to say, the purchase of the production of farm gardens. Plasma gardens are TBS (Fresh Fruit Garden), palm coconut from the plasma garden. For processing the output of production the company has a palm Coconut factory to process TBS. The results of the plantation will be processed at the Sawit Coconut Factory (PKS) in Buana. The production of palm oil and palm kernels will be sold to the local markets and exports. The types of products produced by PT. Buana Wira Lestari Mas are crude palm, kernel, and rubber.

Suhendro (2019) in his research explains that PT Asia Forestama Raya has actually implemented corporate social responsibility to empower the economy of the community. About ten years ago, the company provided a piece of land located in the Kelurahan Limbungan Prefecture of Rumbai Coast to be managed by the community into a traditional market and is still running to this day. The Integrated Farming System program and UMKM program, which is a corporate social responsibility of PT Riau Andalan Pulp and Paper in Pelalawan district in 2018, have had an impact on the improvement of the society's economy. Then it is said that the success of a region in improving the well-being of its own communities can be realized when the entire component of the organization is involved, such as the real participation of the Companies operating in the region. (Suhendro et al., 2019).

In the study (Wida, 2017) explains that Corporate Social Responsibility (CSR) that has been realised by PT. Telkom Bandar Lampung to improve the well-being of the community through the environmental building partnership program (PKBL) is to help the community to capital enterprise in the development of enterprises of small and medium-sized enterprises who need capital assistance to help them to increase income and meet the needs of

the building partners. An identifiable gap (GAP) in previous research is the lack of in-depth analysis of the CSR Programme in the field of Economics such as the form of the program, how it impacts on the society, and any obstacles experienced by the Society in improving their pre-economics and income.

Responsible for CSR Program in 2019 Ir.Abdilah S said that the CSR assistance program provided by the Company PT Buana Wiralestari Mas to the community has been ongoing since 2019 until now, in the form of enterprise and empowerment of the community. The following are some community UMKMs before the CSR program of PT Buana Wiralestari Mas. Although the concept of CSR promises various benefits for companies and society, its implementation often encounters various challenges. Like the lack of public interest and enthusiasm for the CSR program carried out by P.T. Buana Wiralestari Mas caused by the thought of those who only assume that their main income comes only from the salary of the Company whose majority has income of Rs. 3,200,000 not to mention various shares from the Company such as, BPJS shares, old day benefits, All Indonesia Workers' Union (SPSI), Islamic Great Day celebrations (PHBI), posyandu (for employees), and cooperation. This income will not be enough in view of the increasing daily needs of commodities that have resulted in a lot of people in debt to meet their daily needs. This is also due to their average level of education only at the level of Primary School (SD) and Primary High School (SMP), as well as the lack of empowerment on the Community Empowerment Welfare Group (PKK) by the local government thus leading to a lack of creative ideas in the community to increase income and sustainable pre-economics in their region.

Therefore, this study will discuss the implementation of the Corporate Social Responsibility (CSR) program of P.T. Buana Wiralestari Mas in increasing pre-economic incomes of the society and how the corporate social responsibility program implementation is implemented in the concept of Falah. Through in-depth analysis of CSR practices at PT Buana wiralestary of Nagamas Farms, it is expected to find strategies and recommendations that can help companies and other related parties to increase the effectiveness and positive impact of implementation CSR in advancing pre-economics through community incomes in the district of Kampar, as well as as as contributions to the development of the theory and practice CSR of

Indonesia, especially in the context of Islamic values.

Corporate Social Responsibility (CSR)

1. Author Bowen in Nikmatul Masrurroh (2018) says that Corporate Social Responsibility (CSR) refers to an entrepreneur's obligation to make policies and decisions, or follow a desired line of action that leads to a goal that matches the values of society.(Masrurroh & Ummah, 2018). While Frederick revealed CSR in the final analysis imply on the public will towards the economy of society and human resources and the will to see that resources used for wider social purposes that are not just for narrow interests limited to personal and corporate interests(Frederick, 2016). Based on the defence of CSR, it can be said that CSR is the commitment of a company that ethically integrates its business activities and performs CSR sustainably, taking into account the interests of stakeholders as well as the wider public concerned with the company and the environment. The goal is for companies, communities that include employees, consumers, local communities, suppliers, creditors, and the environment to work side by side. CSR is the commitment of the business world to contribute to Sustainable Economic Development by collaborating among stakeholders to improve their lives through ways that are appropriate for business and Development. The purpose of Corporate Social Responsibility (CSR) is to empower people, not to exploit them. The concept of empowerment aims to create an independent society. In the context of CSR, there are various definitions that are debated. Some people associate the word "social" with acts of kindness or charity, whereas CSR is more related to the concept of sustainability and acceptance. (acceptability). This means CSR efforts must be accepted by society and sustainable in the long term. CSR is also an integral part of the principles of good corporate governance, which is not only aimed at providing added value to shareholders. Basically, CSR practices are

inseparable from Good Corporate Governance, because they are both part of a single unity. Therefore CSR not only covers what should be done, but also considers the things to be done (Regulation Database | JDIH BPK, 2017). The emerging benefits of a regular CSR program are:

a. Creating empowerment for the community

Literally, empowerment of society can be understood as an increase in capacity, workforce or power. According to Iffendi (2016) reveals that empowerment means helping the community through resources, opportunities, knowledge and expertise to enhance the capacity of the community so that it can participate in determining the future of its citizens. (Situmeang, 2016). In the development and empowerment of communities, there are a number of areas or areas that are focused on improving their well-being. These areas include the economic sector, education, health, and socio-cultural aspects. (Rahmadani et al., 2019). It is the purpose of empowerment that aims to strengthen the weak out of poverty that creates a situation where there are opportunities for economic improvement for them. One of the indicators of a society's freedom is the ability and freedom to make the best choices in determining and improving their lives. (Imsar et al., 2023).

b. Creating the well-being of the community

The Corporate Social Responsibility (CSR) programme is a long-term investment effort aimed at reducing social risks as well as improving public reputation. One form of implementation of the CSR program is through community development activities. According to Fadil and Yulianto quoted in Illona, these activities include both direct and indirect

efforts aimed at improving the quality of human resources, improving living standards, as well as curing and preventing social problems that are considered to impede the well-being of society. (Situmeang, 2016).

c. Creating the Independence of the Society

People's independence is a very important thing in the context of development communication. According to Ndara quoted in Illona, independence is understood as the ability to cope with problems and be responsible for oneself without harming others. One of the goals of implementing CSR is to encourage the creation of independence in a society that reflects the attitude of a nation towards itself, its society, and the spirit in facing the challenges that exist. (Situmeang, 2016).

2. Various theories used to explain the implementation of CSR disclosure include the theory of legitimacy, the theories of stakeholders, and the social agreement theory.

a. Legitimation theory

In legitimacy theory, there are two main currents that explain the factors that drive companies to meet legitimacy, namely institutional and strategic flows. Institutional Currents explain that companies increase legitimacy because driven by pressure from stakeholders and compliance with environmental regulations, concerns and adherence to such legitimacy urges companies to adopt management practices that are of social value.

b. The theory of my interests (Stakeholder)

The theory of stakeholders is the theory that describes to which party a company is responsible. The company must maintain relationships with its stakeholders by accommodating the wishes and needs of its stakeholder, especially the

stakeholder who has power over the availability of resources used for the company's operational activities, labor missals, markets over the company products and others.(Nurlaila, 2021).

c. Social contract theory

According to Nor Hadi, consist of groups of individuals who share a common goal and work together to it. They are therefore part of a wider society. Their success is determined primarily by the society, because they both reinforce each other. Consequently, for equality to emerge, a structured social contract is required, both explicitly and implicitly, in which the parties agree to protect each other's interests.

Economics of the Society

Growth means progress, change, improvement. Etymologically, economics derives from the basic word "Oikos" which refers to the household, and "Nomos" which referred to the rule, which describes the rules that regulate the needs of living within a household.(Rjauningrum, 2022). Therefore, economics encompasses the study of the basic principles of the production, distribution, and use of goods and wealth, as in the context of finance, industry, and trade. From this concept, it can be concluded that economic growth refers to the improvement of conditions from less productive economies to better or more advanced than before.(Munawaroh, 2022). According to Zulkarnain in Ita Nuryana (2022) the economy of citizenship is an economic system to be pursued in accordance with the philosophy of our country which concerns two aspects, namely justice and economic democracy, and standing for the people.(Nuryana, 2022). The pre-economic society is said to increase when it goes hand in hand with economic growth. Indicators of pre-economic growth can be seen from the fulfillment of day-to-day hardships, the ability to develop independently. (Hasan & Muhammad, 2018)

Some of the economic indicators that the population is said to be increasing are as

follows: a. availability of jobs b. increased incomes c. satisfied needs and improved standard of living d. Ability to participate in rural economic development

Taqiyuddin Al-Nabani said that the purpose of Shara'a in the establishment of the law is in order to realize the riches of man by guaranteeing the fulfillment of his basic needs (dharuriyah) and the fulfilment of secondary needs (tahsiniyah). If the economic activity carried out by humans can produce goods for humans, then economic activity becomes legitimate. The concept of the economy of citizenship is an economic building that emphasizes the effort to prosper small peoples as individuals to create the well-being of the people, not to build a gap first and then extortion (Mas'adah, 2018).

Concept of Failure in Islamic Economy

According to Imam Al-Ghazali, well-being (masalah) and happiness (falah) refers to the purpose of Islamic Shariah in society with the guardianship of 5 principles in makashid shariah: religion (al-dien), life or soul (nafs), family or offspring (nasl), wealth or wealth (maal) and intellect or reason (aql). Then he pointed out, according to the revelation, "the good of the world and the Hereafter" is his primary purpose.(Wida, 2017).

The micro- and macro-economic aspects in the application of the al-Falah concept are as follows (Aqbar et al., 2020):

- a. Spiritual aspects: Includes faith (tauhid), good morals, prayer, zakat, fasting, caring for the poor, trust, gratitude, hope, anxiety, fear, love, charity, doing good to parents, relatives, poor people, orphans, and animals.
- b. Survival: Encompasses biological sustainability, health, freedom of descent, ecological and environmental balance, sustainability of economic life (ownership of the factor of production), management of natural resources, provision of entrepreneurial opportunities for all populations, social survival (brotherhood and harmony of social relations), social equality, absence of conflict between groups, political sustainability; freedom in

- political participation, self-reliance, and independence.
- c. Freedom of will: Includes freedom from poverty, procurement of resources for the entire population, independence of life, and provision for resources for future generations.
 - d. Strength and Honor: Includes self-esteem, economic strength and freedom from debt, freedom, protection of life and honor, and military power. The life of the Hereafter has a higher value in both quantity and quality than the life of this world. However, al-Falah covers the conditions of maximum happiness in this world and the Hereafter. Islamic economics guides mankind in meeting material needs in this world to prosperity that brings happiness in the world and the Hereafter. (Adnan Subekti, 2022).

METHOD

This research uses quantitative descriptive. The method used in the descriptive research is the survey method at the Sawit Coke Factory, Buana Wiralestari Mas, Sekijang Village, Tapung Hilir, Kab. Kampar. According to (Syafina & Nurlaila, 2019) a descriptive method is research work carried out continuously on an object of research. The data collection technique in this study uses angket (data collection technique carried out by giving a set of questions or statements to respondents for answering) interviews and observations. (Syafina & Nurlaila, 2019). The population in this study is the entire community that received the CSR program from the Company. The sample in this research amounted to 30 people, which included the Society, the responsible facilitator of the field of CSR programme, the village head head of the department of KTU Company and the garden manager (Sugiyono, 2022). The primary data source used is the angket/questionnaire data obtained directly from the respondents surveyed. As well as the secondary data is the prime data that has been further processed and presented either by the primary or other party data collector. The measurement scale used is the likert scale, which is a scale that contains five levels of answer preference with the following options: 1

= Very Disagree 2 = Not Agree 3 = Neutral 4 = Agree 5 = Very Agree. Which is used to measure one's attitudes, opinions and perceptions of social phenomena. The test method in this study uses the Differential Test (T Test) using SPSS 23. Where the test t is part of parametric statistics and also includes inferential statistics that are provided in revealing the difference in scores between two or more groups of samples. The data analysis method used is descriptive analysis used to describe the data obtained such as public income data as well as the results of research that are injected into the frequency tables and then discuss the data that is processed in a description,

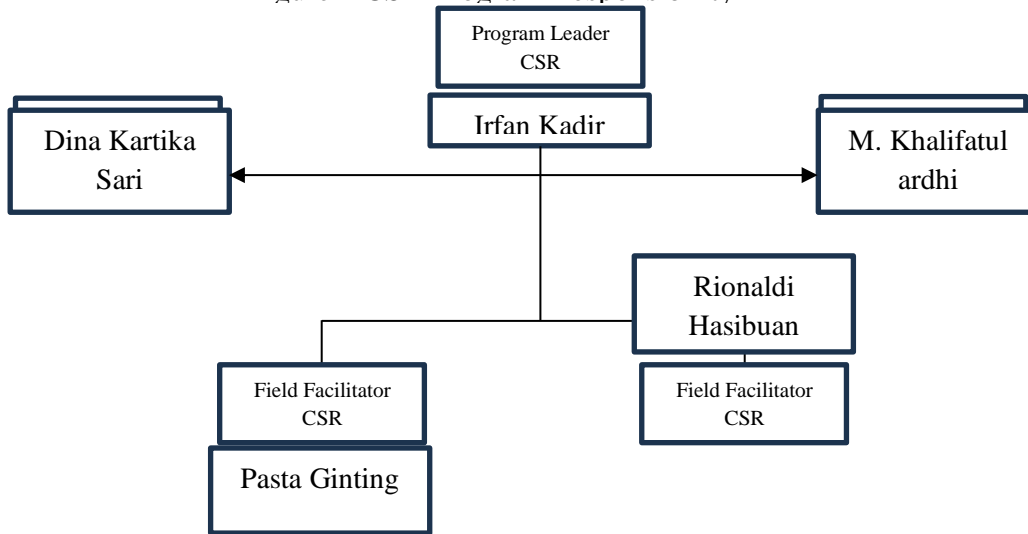
RESULT AND DISSCUSSION

Short description of PT. Buana Wiralestari Mas PT Buana Wiralestari Mas Kijang Mill is located in the village of Kijang Makmur, Tapung Hilir, Kampar district, Riau Province. PT buana wiralestary Mas KIJang Mill began construction of the factory in 1995 by the Central Engineering Dept, PT SMART Corporation Jakarta and began operating in September 1997 with a factory capacity of 60 Ton/hour. PT. Buana Wira Lestari Mas is one of the companies that operates in the field of palm coconut plantations. In addition to managing its own gardens, the company also has business partnerships with plasma farmers, i.e. buying farmers' gardens. Plasma garden is TBS, palm coconut from the plasma garden. For the processing of the output of the company has a palm coconut factory to process TBS. The outcome of the plantation will be processed in the Sawit Coconut Factory (PKS) in Buana. The production of palm oil and palm kernels will be sold to the local markets and exports. The types of products produced by PT. Buana Wira Lestari Mas are crude palm, kernel, and rubber. The Corporate Social Responsibility (CSR) assistance program that the company has given to the public since 2019 consists of entrepreneurial activities and empowerment of the public. The program involves building groups such as the Organic Vegetable Growing and Food Processing Learning Group, the Fishing Group, and the Farming Group. The activities are designed to

take place on a sustainable basis so that group members can learn and do it on their own. The

responsibility structure of the CSR program is as follows.

Figure 1 CSR Program Responsibility



Implementation of Corporate Social Responsibility (CSR) Program

In an interview with Father Pasta Ginting (Fasilitator Field CSR) in the implementation of this CSR, the Company puts more priority on empowering the community group to change the public's mindset and view of income, so that the people not only see that their income comes only from the company's salary or the palm coconut farming alone, but there are many other potential, for example, like cattle fish, vegetable cultivation, management of food materials into UMKM products and so on. Where each district gets a CSR Program budget from the Company of Rs 6.000.000-Rp 10,000.000 depends on how much form of support the Society needs. The goal of improving the quality of its human resources is also increasing, strengthening the relationship between the Society and the Company, especially the Society that has its own palm gardens to cooperate and sell its crops to the PT and also as a form of corporate social responsibility to the Society.

As a result of the observations and interviews of the author with Mr. Muhammad Heriansyah - Department of KTU - Mr. Pasta Ginting - fasilitator field, the implementation of the CSR program at the PT. Buana Wiraletari Mas through several stages, namely;

1. Planning The initial step was to awareness building, where PT Buana Wiraletari Mas awakened and opened public awareness of the importance of the CSR Program and the commitment of the Company in implementing it.
2. Then the second step is CSR assessment where the company then carries out a mapping of the company's condition and then performs identification of any aspects that need special attention to be developed. After examining whether there are any complaints or claims, the Company decided that the Community Group of Bringin Lestari, Flambayan Village, Kijang Rejo Village, Lestary Village, Sekijang Village, Makmur Village, Suka Maju Village, Dusun Pencing Village and Koto Aman Village, and various other areas will be the priority target of CSR programmes in the Economy sector. Then the proposal will be considered by the management of the company which will later be approved and will be re-approved by the Ministry for implementation. The second step is the implementation which should be in accordance with the roadmap that has been determined initially the next step is internalization which is the long-term stage in building the commitment of the importance of CSR.
3. Evaluation When carrying out the evaluation, the company regularly evaluates the progress of implementation of the PPM program to assess

the extent to which the program is implemented according to the initial plan. If there is an inconsistency between the outcome of the execution with the original plan, evaluation is carried out to identify the causes and offer a suitable solution.

4. Reporting At the end of each year, companies regularly produce reports on company activities as well as CSR program reports in the format of Annual Reports, Work Plan and Cost Budget (RKAB), and Sustainability Reports. In addition,

the progress of the CSR Programme carried out every year is also communicated to the relevant parties. Currently the CSR program at PT Buana Wiralestari Mas is named Food Security and Construction Program in the enterprise area. The objective of such CSR programmes is to increase household incomes or the welfare of the communities living around the company through programmes offered to these communities. Here is the CSR program that has been realized and developed in society by 2023.

Table 1 Implementation of CSR Programme in Economics

No.	CSR PROGRAM YEAR 2023	Program Receiver CSR
UMKM		
1	Bananas cricket	Bringin Lestari village
2	Peaches, and shrimp, and green beans	Bringin Lestari village
3	Kripik Banana Saleh Baked	Flambayan village
4	Cacao leather cricket	Flambayan village
5	Pineapple syrup	Kijang Rejo village
6	Pineapple shell	Kijang Rejo village
7	Singkong Leaf Kripik	Kijang Rejo village
8	Roasted onions	Kijang Rejo village
9	Spruce Leaf Kripik	Kijang Rejo village
10	Kripik Tempe	Tapung Lestari village
11	Wet cake	Sekijang village
Father's house.		
1	Lelefish/Nilefish Bioflok	Kijang Makmur village
2	Lele Fish/Nile Fish (ground pool)	Suka Maju village
3	Lelefish/Nilefish Bioflok	kota garo Dusun Pencing village
4	chicken	Koto Aman village
PORTUGUESIAN		
1	Tubes and watermelon	Bringin Lestari village
2	Farmland Csr Company	Tapung Lestari village
3	Holicultural Agriculture	Koto Aman village

Source: Interview with CSR 2023 Program Facilitator, Pasta Ginting

It can be seen that there is development of existing enterprises in the Society increased after obtaining CSR program from the company by 157%. Implementation of the CSR programme has been achieved 100% of what was planned. In addition to the program that has been implemented, a number of programs that are still in the planning phase for 2024 and beyond, based on an interview with the Field

Facilitator of the CSR Program Father Pasta Ginting, he said that there are some programmes which are still at the planning stage that can subsequently add and develop or replace CSR programmes in the field of economy that are not maximum to the Society. Among them are:

Table 2 CSR Programme Planning in Economic Affairs 2024

No.	CSR PROGRAM PLANNING IN THE ECONOMY OF 2024	Receiver of CSR PROGRAM
UMKM		
1	Banana Salai Production Kitchen	Flambayan



2	Adding Production Facilities and Equipment	Bringin Lestari
3	Adding Production Facilities and Equipment	Sekijang
4	Supporting, adding facilities and Developing Umkm Production	Kijang Rejo
PORTUGUESIAN		
1	Bioflok Lele Fish and Ground Pool	Kijang Rejo
2	Bioflok Lele Fish and Ground Pool	Koto Aman

Source: Interview with CSR 2023 Program Facilitator, Pasta Ginting

Based on the results of interviews with some people who received CSR program from PT Buana Wiralestari Mas then obtained the income data of the people as follows:

Table 3 Percent Income Increase 2023

NO	Informan names	Revenue Before the CSR program	Increase in revenue after CSR preforms	Percentage increase in revenue
1.	Sumardi	3.500.000	5.000.000	43%
2.	Sunardi	4.000.000	4.950.000	24%
3.	Raisah	3.100.000	4.100.000	32%
4.	Nurhabsah	3.200.000	4.400.000	38%
5.	Ismina	3.200.000	4.200.000	31%
6.	Rosinta	3.200.000	3.900.000	22%
7.	Sri Rahayu	4.100.000	5.000.000	22%
8.	Fitriani	2.900.000	3.400.000	17%
9.	Sri Astuti	3.200.000	4.000.000	25%
10.	Doni	3.200.000	4.300.000	34%
RINGS OF DEPOSITION				29%
TOP STANDARDS AFFERENCE				43%
LOWEST STANDARDS				17%

Source: Interviews with the Public

Based on the income data, it was found that the average increase in the income of the community was at 29% and the highest increase in income was in the revenue of the father Sumardi at 43% AD and the lowest was in Mother Fitriani's income at 17%.

Description of Respondent Characteristics

Gender Type	Frekuensi	Persentase
a. male	13	43,33%
b. female	17	56,67%
Totally	30	100%
age		
a. <30 year	15	50%
b. 30-40 year	8	26,7%
c. >40 year	7	23,3%
Total	30	100%
Educational level		
a. BASIC SCHOOL	4	13,3%
b. THE SCHOOL WAS FIRST	15	50,0%
c. THE SCHOOL IS UP	11	36,7%
Total	30	100%

Data Collection Source Partial T-Test

The t test is an abbreviation of "partial test" used to see how independent variables affect dependent variables. We used a t test with a 95% significance rate or = 5% to check the Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	23.256	7.375		3.154	.005
	CRS	.467	.179	.503	2.606	.017

a. Dependent Variable: Social Economics

Calculate the magnitude of the t of a table with a degree of significance of 0.05 and the Degree of Freedom (DF) or Degrees of Liberty (DK) with the provision $DK = n - k$, or $30 - 2 = 28$.

The existing relationship of each variable can be explained as follows:

Impact of the CSR (X1) Program on Preeconomics (Y)

H0 : CSR has no impact on the economy.

Ha : CSR impacts on the economy

Test results using SPSS version 23 obtained t-calculation values $> t$ -table or $2,606 > 1.7$ and a significance value < 0.05 alpha level or $0.017 < 0.05$. It can therefore be concluded that H0 is rejected and Ha accepted which means CSR has a significant positive impact on the Economy of the Society.

The study found that the CSR program implemented by PT Buana Wiralestari Mas has an impact on the pre-economic improvement of the community in the district of Kampar riau. Through this program, we have provided solutions to pre-economic problems of society both in terms of production and marketing that society faces. Where previously people had difficulty selling the pineapple crops managed by the community that existed at Kijang Rejo because not entirely taken by the conquerors. With the help of CSR, the community has managed to transform pineapples into value-added products like syrup and pine apples. The results of interviews with a number of communities through this CSR program revealed an increase in the income experienced by the community group. Where the lowest income is ranging from Rs. 500,000 to the highest of Rs. 1,500,000. This is supported by the differential test. Not only that, the society is also empowered with the provision of tools of production and guidance. The diversification of UMKM products carried out by the community and

regression result. The following conditions must be fulfilled: As long as the significance level is < 0.05 , the alternative hypothesis (Ha) is accepted and the zero hypotheses (H0) are discarded.

the company has expanded the community market to new towns and riau areas and also enables the community to utilize the full potential of each crop, so that no pineapple is wasted. As a result, the income of pineapple farmers has increased, having a positive impact on the economic well-being of the population and encouraging local development in the Kijang Rejo Village.

Based on the indicators of CSR success in general, PT Buana Wiralestari Mas is considered successful in realizing social justice that can be seen from the achievements of companies in implementing CSR programmes in various regions without distinction, in accordance with the CSR principle in the perspective of Islamic Economy known as al-adl as Allah says in Surah an-Nisaa (4): 58

وَيَقُومُوا أَوْفُوا الْمِكْيَالَ وَالْمِيزَانَ بِالْقِسْطِ وَلَا تَبْخَسُوا النَّاسَ أَشْيَاءَهُمْ وَلَا تَعْنُوا فِي الْأَرْضِ مُفْسِدِينَ ﴿٨٥﴾

O my people, fill your weights with righteousness, and do not harm the people in their rights, nor do evil in the earth by destroying it. As with the CSR Program that has been carried out by PT Buana Wiralestari Mas in various districts of Kampar riau, among them are the Community of Bringin Lestari, Flambayan Village, Kijang Rejo Village, Lestary Village, Sekijang Village, Makmur Village, Suka Maju Village, Dusun Pencing Town, and Koto Aman Village, and various other areas as recipients of CSR program in the field of Economy. Based on the concept of Fail (Welfare) program CSR PT Buana Wiralestari Mas has successfully improved the well-being of the community by fulfilling its four elements in Fail, First, the aspect of belief (Tauhid) through

the CSR program carried out by PT buana wiralestaria Mas preeconomic community continues to increase. It is the people who pay the Zakat (Zakat infaq and Shadaqoh) as they

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِأَخِيذِهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ وَاعْلَمُوا أَنَّ اللَّهَ عَنِّي حَمِيدٌ (٣١٧)

O you who believe! Spend from your good works and from what We have brought forth for you from the earth, and do not choose evil for your spending, when you will not take it

وَلَا تَعَاوَنُوا عَلَى الْإِثْمِ وَالْعُدْوَانِ وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ (٢)

O you who believe, spend of your good works and of what We have brought forth for you from the earth. Do not choose evil for your, while you will not take it, except by looking at it. Know that Allah is All-Mighty, All-Praised. Fear Allah, surely Allah is severely chastised." Through the CSR program of PT Buana Wiralestari Mas has helped the people so that they can slowly improve their socio-economic conditions and their lives. PT Buana Wiralestari Mas has provided skills training and enterprise capital assistance to UMKM, as well as local agriculture and fishing communities, helping them start small and medium-sized, and supporting local cooperatives and community economic initiatives. In terms of natural resource management, the company ensures sustainable and responsible management, including a rehabilitation program for former gardens and the use of environmentally friendly technologies. Companies also contribute to providing business opportunities for the entire population by creating jobs and supporting entrepreneurship. The three freedoms of will, the Corporate Social Responsibility (CSR) Programme of P.T. Buana Wiralestari Mas has successfully fulfilled the aspects of freedom of will that include freedom from poverty, the provision of resources for the entire population, the independence of life, and resource provision for future generations. One of the significant initiatives in the Corporate CSR program is to allow communities to manage several fields of land as hicultural farming. By giving access to the community to manage this land, PT Buana Wiralestari Mas allowed them to grow various kinds of horticultural crops. It not only helps in meeting local food needs, but also opens up

ought and do not neglect their obligation to perform the prayer and remembrance of the Almighty. As Allah says in the Surah Al Baqarah : 267

except by looking away from it. Know that Allah is All-Mighty, All-Praised.Both survival, as Allah says in the Surah Al-Maidah :2 which reads:

new economic opportunities for communities. The plants produced, like pineapples, have become an important source of livelihood and a basis for the diversification of local micro-enterprise products (UMKM). The four Corporate Social Responsibility (CSR) Programmes of P.T. Buana Wiralestari Mas have successfully met the Strengths and Self-Valuation aspects. Where the Company has improved the self-esteem of the people by providing skills training and capital assistance to enterprises, enabling them to start and develop small and medium-sized. Support for local cooperation and community economic initiatives also boosts the economic independence of people, reduces dependence on external aid, and builds pride in their own achievements. Through financial training programmes and the provision of uninterested enterprise capital, PT Buana Wiralestari Mas helps the public avoid the high debt chain, promotes financial independence, and enables them to manage their finances better.

CONCLUSION

The implementation of the CSR program of PT Buana Wiralestari Mas has run 100% of what the company has planned. Before there was a CSR program from PT Buana Wiralestari Mas UMKM there were only 7 UMKM but after the CSR programme from PT now UMKM society can grow up to 157% or there are about 18 UMKM program and farming and agriculture Society. This program can also improve the preeconomy of organizations like Dad Sumardi who then his opinion amounted to Rs 3.500.000 after there is a program CSR increased by 43% or Rs 5.000.000. From the test results using SPSS version 23 obtained t value count > ttable

or $2,606 > 1,7$ and a significance value $< \alpha$ level 0.05 or $0.017 < 0.05$ which means CSR has a significant positive impact on the Economy of the Society. Based on the concept of Fail (Welfare), the CSR program of P.T. Buana Wiralestari Mas has successfully improved the well-being of the people by meeting the four main elements of the Fail. First, the aspect of faith (Tauhid) is realized through the improvement of the economy of the community, which allows them to pay the zakat and perform worship better. Second, survival is guaranteed through enterprise capital aid and skills training, helping the people improve their socio-economic conditions. Third, freedom of will is fulfilled by giving access to the community to manage holicultural agricultural land, creating new economic opportunities and reducing dependence on external aid. Fourthly, the CSR program enhances the strength and self-esteem of the people through skills training, support for local cooperatives, and interest-free enterprise capital assistance, thereby promoting financial independence and improving the management of the community's finances.

Advice

There are still challenges and barriers faced by societies in developing their endeavours they still need to pay attention to. Restricted access to transport, restricted raw materials, and inadequate production facilities, are still obstacles to be overcome together and community building still needs to be continued and developed. With the commitment of PT Buana Wiralestari Mas in the CSR program and close cooperation with the community, it is expected to increase the potential income and well-being of the community throughout the area around the company in the future.

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