



## **Islamic Philanthropy for Corporations: Study of PT Suparma Tbk**

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**Abstract:** This study discusses the implementation of Corporate Social Responsibility (CSR) at PT Suparma Tbk from the perspective of Islamic philanthropy and its contribution to the company's business sustainability. The demands on companies today are not only to pursue profit but also to play a role in providing social benefits and maintaining environmental sustainability. As a paper manufacturing company, PT Suparma Tbk has several CSR programs that focus on social and environmental areas. However, it is necessary to examine to what extent these programs reflect the values of Islamic philanthropy and how they contribute to the company's sustainability. This study provides an overview of the forms of CSR programs and their relation to Islamic philanthropy instruments. The method used is descriptive qualitative through interviews, observations, and documentation. The data were analyzed through reduction, presentation, and conclusion drawing to identify the forms of CSR implementation, its alignment with zakat, infak, sadaqah, and wakaf elements, as well as its impact on the company. The study results indicate that CSR at PT Suparma Tbk is carried out in social, economic, and environmental programs. The implementation predominantly reflects the values of infak, wakaf, and sadaqah, while zakat has not yet been found in the CSR structure. The implementation of CSR can enhance the company's relationship with the community, strengthen its image, and support environmental sustainability, thus positively influencing long-term business sustainability. This study is expected to serve as a reference for developing CSR based on Islamic values and to encourage companies to collaborate with zakat institutions so that the programs are more directed and have a broader impact.

**Keywords:** Islamic Philanthropy, CSR, Business Sustainability.

## **Introduction**

Corporate Social Responsibility (CSR) is a company's commitment to contributing to sustainable development through social, economic, and environmental responsibility. CSR practices have become one of the strategies used by companies to maintain business sustainability and increase public trust (Agustina et al., 2025). CSR is not only understood as a form of regulatory compliance, but also as an ethical instrument in maintaining a harmonious relationship between the company and the government (Labetubun et al., 2022). From an Islamic perspective, CSR practices are closely related to the values of Islamic philanthropy through instruments such as zakat, infaq, sadaqah, and waqf (ZISWAF) as a form of wealth distribution to achieve social welfare (Zainudin, 2024).

Islamic philanthropy instruments aim to reduce social inequality, empower communities, and maintain economic well-being sustainably (Iskandar et al., 2021). Islamic philanthropy is not only oriented towards temporary assistance, but also has a sustainability dimension through productive management aimed at supporting economic and social development (Ridwan, 2022). Therefore, the integration of ZISWAF values in the implementation of CSR has the potential to strengthen business sustainability while providing long-term benefits for the community.

PT Suparma Tbk is a paper processing company that has a direct connection with the use of natural resources. The implementation of CSR in this company serves as a form of responsibility in maintaining the sustainability of the surrounding environment and the welfare of the community. Based on the findings of the research, PT Suparma Tbk has carried out various CSR programs in the social, economic, and environmental fields, such as Unity in Sustainability, mangrove planting, and health programs, which have a positive impact on the environment and the surrounding community. This aligns with the view that CSR programs can create a balance between profit, people, and the planet (Zulfikar & Sisdianto, 2025).

Research on CSR has been widely conducted, but studies examining the implementation of CSR with an Islamic philanthropy approach in the paper industry sector are still limited. Previous studies have mostly focused on CSR based on the triple bottom line and have not specifically linked it to Islamic philanthropy practices (Michael et al., 2019). Therefore, this study offers a new perspective through the analysis of PT Suparma Tbk's CSR implementation within the framework of Islamic philanthropy (ZISWAF) and its contribution to business sustainability.

The purpose of this study is to identify the implementation of CSR at PT Suparma Tbk, analyze the conformity of the company's CSR with Islamic philanthropic principles, and evaluate the contribution of CSR to the company's sustainability. This research is expected to provide theoretical contributions to the development of CSR literature based on Islamic values and serve as an implementable recommendation in the development of CSR strategies within the company.

## **Research Method**

This study uses a qualitative method with a descriptive approach aimed at depicting the implementation of CSR at PT Suparma Tbk from the perspective of Islamic philanthropy. A qualitative method was chosen because it can explore phenomena in depth through an interpretative process of field data. The research data consists of primary and secondary data. Primary data were obtained through in-depth interviews with company management and the surrounding community as beneficiaries of the CSR program. In addition, direct observation of the company's CSR program implementation was conducted to obtain an empirical overview of the activities and their benefits. Secondary data were obtained from company documents, CSR activity reports, journal publications related to CSR and Islamic philanthropy, as well as other relevant supporting literature. Data collection techniques were conducted through interviews, observations, and documentation, and then the data were analyzed using the stages of data reduction, data presentation, and systematic conclusion drawing. Qualitative data analysis was carried out by organizing information, interpreting findings, and deriving meaning according to the research objectives. Data validity was strengthened through source and method triangulation to ensure the accuracy of the field information obtained.

## **Results**

### **1. Implementation of the CSR Program of PT Suparma Tbk**

Research results show that PT Suparma Tbk has implemented various Corporate Social Responsibility programs covering social, economic, and environmental areas. As a large-scale paper manufacturing company, the company is committed to maintaining good relationships with the community and reducing the environmental impact of its production activities. The social programs carried out include regular social service activities, distribution of basic food packages, Ramadan donations, Eid al-Fitr packages, support for shelter homes, and support for religious social activities. Internally, the company also shows concern for employees through blood donation drives, healthy walking activities, and educational subsidies for outstanding employees' children. These programs are initiated by the company and are sustainable, aiming to build emotional closeness, solidarity, and harmonious relationships between the company and its social environment.

In the social sector, PT Suparma Tbk also conducts outreach and environmental education programs through the Unity in Sustainability activities involving students from SMA Hang Tuah 1 Surabaya, including waste sorting practices, smart waste banks, and simple waste management activities as an effort to instill ecological awareness from an early age. Free healthcare services for 1,000 local community members are concrete evidence of the company's contribution to improving welfare and access to basic needs. In addition, the Sustaining Life with Health program is also one of the company's flagship programs in the public health sector. Overall, the implementation in the social and education sectors shows that PT Suparma Tbk not only provides material assistance but also transfers knowledge, promotes behavioral change, and enhances human resource quality, having a broader impact on the sustainability of the social environment.

In the environmental dimension, PT Suparma Tbk has implemented several conservation-based programs that generate long-term ecological impacts. Notable initiatives include the planting of 3,000 mangrove seedlings at Wonorejo Ecotourism, the planting of 1,000 trees in Pacet, Mojokerto, as well as river clean-up activities conducted in collaboration with local communities and environmental groups. The company has also partnered with Surabaya Zoo through the *Caring for Animal–Caring for Earth* program, which includes the provision of waste disposal facilities, directional signage, and maintenance of tourism areas. In addition, the *Sustainable Living* program at Banana Park serves as a form of public education on waste management, recycling plastic bottles into wind turbines, and the promotion of green habits. The findings indicate that the implementation of CSR at PT Suparma Tbk aligns with Ambadar's (2008) CSR framework, in which direct assistance programs are categorized as *Corporate Charity*, long-term social and environmental initiatives fall under *Corporate Philanthropy*, and collaborative empowerment-based programs are classified as *Corporate Citizenship*. Thus, the CSR implementation at PT Suparma Tbk is not merely incidental, but is carried out strategically, systematically, and oriented toward sustainable development.

## 2. Mapping CSR Programs from an Islamic Philanthropy Perspective (ZISWAF)

Based on the research findings, the implementation of CSR at PT Suparma Tbk demonstrates a strong tendency toward the instruments of *infaq* and *sadaqah* within Islamic philanthropy. Social assistance programs such as support for orphans, the distribution of Ramadan food packages, Eid al-Fitr gift parcels, and donations for shelter homes represent direct corporate contributions to society without expectation of return, reflecting the principle of *tabarru'* as the foundation of *infaq* and *sadaqah*. Health-based CSR initiatives, including *Give Blood Save Life* and *Sustaining Life With Health*, further illustrate the company's efforts to preserve human life and enhance community welfare, while also representing the implementation of *infaq* in the form of knowledge and labor. These programs indicate that the company does not merely provide material assistance, but also distributes social resources and knowledge as an expression of concern for public welfare (*maslahah*).

In addition, several CSR programs implemented by PT Suparma Tbk can also be categorized as *waqf* instruments due to their long-term and continuous benefits. For instance, the planting of 3,000 mangrove trees at Wonorejo Ecotourism and 1,000 trees in Pacet, Mojokerto reflects the characteristics of environmental *waqf*, which provides sustainable benefits in the form of natural conservation, improved air quality, and ecosystem protection. Public facilities such as MSME stalls in Balong Pesapen, a hydroponic garden at Warugunung public housing, and environmental education facilities at Banana Park represent examples of productive *waqf*, as they can be continuously utilized for economic and social empowerment of the community. The *waqf* reflected in these CSR programs aligns with the principle of *ta'bīd al-manfa'ah*, namely the perpetuity of benefits, which constitutes a fundamental characteristic of *waqf* in Islamic teachings.

Nevertheless, the element of corporate *zakat* has not been explicitly identified in the CSR implementation of PT Suparma Tbk. The company has not yet implemented a structured corporate *zakat* program, either through direct distribution or in collaboration with professional zakat institutions such as BAZNAS. This indicates that the company's CSR orientation is more strongly directed toward voluntary social assistance (*sadaqah* and *infaq*) and sustainable environmental programs (*waqf*), rather than the obligatory distribution of *zakat*. Despite this limitation, in essence, the CSR practices of PT Suparma Tbk have represented the core values of Islamic philanthropy, particularly in terms of empowerment, strengthening environmental ecosystems, and enhancing social welfare within the community. This finding demonstrates that CSR can function as a strategic corporate instrument for realizing the values of *maslahah 'ammah* (public welfare), which constitute the primary objective of Islamic philanthropy.

### 3. The Impact of CSR on Corporate Sustainability

The implementation of CSR at PT Suparma Tbk has produced a visible impact on corporate sustainability, particularly in fostering harmonious social relationships with surrounding communities. Social programs such as free health services, support for shelter homes, Eid al-Fitr gift parcels, communal iftar gatherings, and Ramadan sharing initiatives have created positive interactions between the company and the community. Based on interview findings, local residents reported tangible benefits, both in terms of economic assistance and improved access to public facilities that were previously difficult to obtain. A sense of social closeness and trust has increased as the company demonstrates genuine social responsibility rather than merely engaging in image-building activities. This trust constitutes an important social asset that strengthens the company's *social license to operate*, enabling production processes to run with minimal social disruptions, such as community resistance, public protests, or environmental conflicts. Such a conducive social environment directly contributes to long-term business stability.

The tangible impact of CSR is also evident in the environmental (*planet*) dimension. The planting of 3,000 mangrove seedlings and 1,000 trees constitutes a long-term ecological investment that supports carbon sequestration, mitigates coastal abrasion, maintains soil moisture, and creates new habitats for coastal ecosystems. Collaboration with Surabaya Zoo through the *Caring for Animal–Caring for Earth* program represents both an ecological contribution and an educational initiative for the community. Student-oriented programs such as *Unity in Sustainability* and *Sustainable Living* at Banana Park introduce environmentally friendly lifestyles to younger generations, including recycling plastic bottles into wind turbines and the implementation of smart waste bank systems. This educational process not only reduces waste generation but also fosters the development of community green habits. Thus, the company does not merely focus on mitigating the environmental impacts of its paper manufacturing activities, but also offers sustainable environmental solutions as part of its stewardship responsibility (*amanah*) in preserving the Earth.

In the economic (*profit*) dimension, CSR has proven to enhance the company's positive image, thereby strengthening consumer loyalty and expanding market share. PT Suparma Tbk's products are increasingly recognized as environmentally and socially responsible brands, which elevates their sustainability value in the eyes of consumers. A strong corporate reputation serves as a key differentiating factor in industrial competition, particularly in an era of growing environmental awareness.

Economic empowerment programs and local economic development initiatives, such as MSME business stalls in Balong Pesapen and hydroponic training at Warugunung public housing, enable communities to achieve greater economic independence. These economic benefits are not only experienced by program beneficiaries but also generate positive feedback for the company in the form of community support, social distribution stability, and enhanced brand trust. Ultimately, CSR functions as a form of social investment that indirectly strengthens the company's economic foundation.

Furthermore, internal CSR initiatives targeting employees have a significant influence on performance and productivity. Programs such as blood donation drives, educational subsidies, wellness activities, and religious activities strengthen emotional bonds between employees and the company. Employees feel valued not merely as workers but as integral members of the corporate community. As a result, work motivation increases, loyalty is enhanced, and a strong sense of belonging is fostered. This positive work environment is directly correlated with operational efficiency and improved productivity. Thus, the CSR practices of PT Suparma Tbk generate not only external impacts but also internal benefits that reinforce the organizational structure. Overall, these findings affirm that CSR is not merely an additional cost, but a sustainability strategy that integrates human well-being (*people*), environmental preservation (*planet*), and corporate profit resilience (*profit*), as articulated in the triple bottom line concept (Ratna & Hasanah, 2019). CSR thereby functions as a strategic investment that ensures the company not only survives, but is also able to achieve sustainable growth in the long term.

## Discussion

The research findings indicate that the CSR implementation of PT Suparma Tbk is aligned with the concept of Corporate Social Responsibility, which emphasizes corporate responsibility toward society and the environment. As articulated by Ambadar (2008), CSR represents a company's moral obligation to contribute to the fulfillment of social welfare. The CSR programs of PT Suparma Tbk are also consistent with the *triple bottom line* concept, which positions *profit*, *people*, and *planet* as the core pillars of sustainability. Ratna and Hasanah (2019) argue that CSR within the Triple Bottom Line perspective does not merely pursue financial gains, but also enhances social welfare and preserves environmental sustainability. Empirical findings demonstrate that mangrove planting initiatives and the *Unity in Sustainability* program constitute tangible expressions of the company's commitment to the *planet* dimension, while social assistance and educational programs reflect strong attention to the *people* dimension.

When viewed from the perspective of Islamic philanthropy, the CSR programs of PT Suparma Tbk predominantly reflect *infaq* and *sadaqah* activities, as conceptualized by Wibowo (2023) and Zulkifil (2020), who emphasize that *sadaqah* and *infaq* are voluntary contributions aimed at promoting public welfare (*maslahah*). The company's social assistance and community education initiatives represent forms of corporate *tabarru'*, characterized by their non-binding nature and absence of commercial objectives. This is consistent with Hadi's (2016) argument that *zakat*, *infaq*, and *sadaqah* can serve as CSR instruments to enhance community welfare. Despite this potential, the company has not yet implemented corporate *zakat* as a structural component of its CSR framework, even though Umarudin (2017) asserts that corporate *zakat* can function as a strategic instrument in corporate philanthropy that is integrated with Islamic principles (*sharia*).

Within the context of sustainability, the research findings reinforce the existing literature which asserts that CSR is capable of creating long-term value for companies. Agustina et al. (2025) emphasize that CSR contributes to business stability and strengthens corporate relationships with stakeholders. This perspective is relevant to the empirical findings showing that the CSR implementation of PT Suparma Tbk has successfully increased public trust toward the company. The positive corporate image that emerges further strengthens the company's market position and enhances its social acceptance (Sarmadi, 2023). Furthermore, long-term environmental programs demonstrate a strong correlation with the concept of productive environmental *waqf*. As noted by Akhtar (2024), tree-planting initiatives can be categorized as *waqf* with ecological value, as they generate sustainable and continuous benefits over time.

This study demonstrates that the integration of CSR and Islamic philanthropy can serve as a new approach for companies to strengthen business sustainability. The findings support the argument of Iskandar et al. (2021), who assert that Islamic philanthropy plays a significant role in poverty alleviation and the strengthening of community economic capacity. However, the absence of corporate *zakat* within the CSR framework indicates a substantial opportunity for the further development of *sharia*-based CSR implementation. If optimized, Islamic philanthropic distribution models have the potential to enhance social impact and provide religious legitimacy to CSR programs (Pazil et al., 2019).

Thus, this study confirms that the CSR practices of PT Suparma Tbk have contributed to social and environmental sustainability and reflect philanthropic practices from an Islamic perspective. This provides evidence that CSR not only benefits society, but also functions as a corporate strategy to maintain business continuity and enhance corporate reputation. The integration of CSR based on Islamic philanthropy has the potential to become a model of corporate sustainability in Indonesia, particularly if corporate *zakat* management is systematically adopted.

## Conclusion

This study concludes that the implementation of Corporate Social Responsibility (CSR) at PT Suparma Tbk has been carried out through various social, environmental, and community empowerment programs that have positively contributed to corporate

sustainability. From the perspective of Islamic philanthropy, the company's CSR practices predominantly reflect *infaq*, *sadaqah*, and other forms of *tabarru'*, while the *zakat* instrument has not yet been structurally integrated into the CSR framework.

CSR implementation has been shown to enhance corporate–community relations, strengthen corporate image, and support environmental conservation efforts, thereby contributing to long-term business sustainability. The integration of CSR with Islamic philanthropic values offers strategic opportunities to expand the company's social impact and to enhance the moral and religious legitimacy of CSR programs. Through strengthening corporate *zakat* management and fostering collaboration with *zakat* and Islamic philanthropic institutions, CSR contributions can become more focused and generate broader benefits for society.

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