

# Framework Islamic Sustainability Reporting

**UNTUK MEWUJUDKAN MAQASHID SHARIAH MASYARAKAT**



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UNTUK MENWUJUDKAN MAQASHID SYARIAH MASYARAKAT

Secara ringkas buku ini menjelaskan bagaimana perusahaan yang berlandaskan Syariah dan etika yang harus di implementasikan dalam bisnis. Perusahaan mempunyai tanggung jawab terhadap seluruh makhluk hidup tidak hanya sekedar mencari keuntungan. Pandangan secara umum masyarakat bahwa mereka membuat usaha untuk mencari keuntungan, namun seharusnya perusahaan itu didirikan untuk menciptakan kemaslahatan. Masalah atau menciptakan kebaikan untuk semua membutuhkan body of knowledge dan framework untuk memudahkan implementasinya. Dalam buku ini dijelaskan secara detail pedoman bagaimana proses mewujudkan maqashid Syariah melalui sustainability reporting.

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**FRAMEWORK ISLAMIC SUSTAINABILITY  
REPORTING UNTUK MEWUJUDKAN  
MAQASHID SHARIAH MASYARAKAT**

**Warno, SE, M.Si, SAS.**



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# BAB 1

## PERUSAHAAN ISLAM

Komitmen keagamaan adalah religiusitas pada tingkat individu yang direfleksikan oleh komitmen untuk agama dan ajarannya sebagai perilaku individu tercermin oleh komitmen (Mokhlis, 2006, 2018). Studi Mokhlis '(2006, 2018) dalam konteks sektor ritel mengungkapkan peran komitmen keagamaan dalam kegiatan konsumsi konsumen Muslim. Beberapa peneliti juga menganggap peran religiusitas atau komitmen keagamaan sebagai variabel pemoderasi dalam memperkuat variabel independen saat ditautkan dengan pelanggan kepuasan. Eid dan El-Gohary (2014), Son et al. (2016) dan Yaakop et al. (2017) dilakukan studi dalam konteks pariwisata di beberapa tujuan wisata yang berbeda dan dikonfirmasi hal serupa.

Komitmen agama diukur menggunakan inventaris komitmen agama-10 (RCI-10) (Worthington et al., 2003, 2012), yang diadaptasi menjadi pertanyaan spesifik yang relevan ke Syariah Islam. Pengukuran ini mengacu pada konsep komitmen agama, yaitu, tingkat kepatuhan seseorang terhadap nilai-nilai, kepercayaan dan praktik keagamaan, dan menggunakannya dalam kehidupan sehari-hari (Worthington et al., 2003, 2012). Berdasarkan pengujian atas pengukuran - pengukuran ini di enam studi, Worthington et al. (2003) menyimpulkan bahwa bukti yang memadai tentang RCI-10 bisa saja digunakan untuk mengukur religiusitas antar agama (Kristen, Yahudi, Hindu dan Islam). Ini pengukuran dilakukan pada skala likert 1- 5 (Trinugroho et al., 2017).



# BAB

# 2

## ETIKA BISNIS ISLAM

Pengertian Etika Kata etika (ethics) secara etimologis berasal dari bahasa Yunani, *ethos*, yang berarti karakter (McLeod & Schell, 2004). Jika dalam bahasa yang mudah, etika dapat dikatakan sebagai falsafah moral yang merupakan pedoman dalam bertingkah laku baik dari sudut pandang sosial budaya dan agama. Etika juga mengarah pada hal yang mengandung nilai apa yang boleh dan apa yang tidak boleh secara normatif. Barney (dalam Arijono) mengungkapkan: etika adalah study yang bersifat normatif sebab etika menjelaskan apa yang seharusnya dilakukan seseorang dan apa yang seharusnya tidak dilakukan seseorang.

### A. Etika bisnis dalam CSR

Semua Muslim harus selalu mengingat peran mereka sebagai wali Allah di bumi, dan dengan demikian, tanggung jawab masing-masing pemangku kepentingan sangat didasarkan pada kepercayaan, keadilan, keseimbangan dan kebajikan. Misalnya, tujuan bisnis Islam organisasi adalah untuk menyeimbangkan kebutuhan untuk memaksimalkan nilai sambil menghormati kebutuhan pemangku kepentingan lain melalui larangan bunga (*riba*). Menghindari transaksi berbasis minat, Islam mendorong kemitraan bisnis di mana semua pihak berbagi secara setara dalam risiko untung dan / atau rugi. Dengan demikian, amanah memainkan peran penting dalam bisnis, mis. dalam kemitraan atau *Mudharabah* (untung dan pengaturan

# BAB

# 3

# RESEARCH IN CSR

Para ahli dalam mendefinisikan CSR belum memiliki kesamaan, meskipun memiliki esensi yang sama. Johnson and Johnson (2006) mendefinisikan “Corporate Social Responsibility (CSR) is about how companies manage the business processes to produce an overall positive impact on society”. Definisi ini diangkat dari filosofi tentang bagaimana cara mengelola perusahaan dengan baik sebagian maupun secara keseluruhan untuk mendapatkan dampak positif bagi dirinya dan lingkungan. Perusahaan harus mampu mengelola bisnis operasinya dengan menghasilkan produk yang berorientasi secara positif terhadap masyarakat dan lingkungan.

The World Business Council for Sustainable Development (WBCSD) yang merupakan lembaga internasional yang berdiri tahun 1955 dan beranggotakan 120 perusahaan multinasional yang berasal dari 30 negara dunia, lewat publikasinya “Making Good Business Sense” mendefinisikan Corporate Social Responsibility: “Continuing commitment by business to behave ethically and contributed to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large” . Definisi tersebut menunjukkan tanggungjawab sosial perusahaan (Corporate Social Responsibility) merupakan satu bentuk tindakan yang diangkat 9 dari pertimbangan etis perusahaan yang diarahkan untuk meningkatkan ekonomi, yang diiringi dengan peningkatan kualitas hidup bagi karyawan beserta keluarganya, serta sekaligus

# BAB 4

## BODY OF KNOWLEDGE ISLAMIC SUSTAINABILITY REPORTING

### A. Definisi *Islamic Sustainability Reporting (ISR)*

Para ahli dalam mendefinisikan CSR belum memiliki kesamaan, meskipun memiliki esensi yang sama. Johnson and Johnson (2006) mendefinisikan “Corporate Social Responsibility (CSR) is about how companies manage the business processes to produce an overall positive impact on society”. Definisi ini diangkat dari filosofi tentang bagaimana cara mengelola perusahaan dengan baik sebagian maupun secara keseluruhan untuk mendapatkan dampak positif bagi dirinya dan lingkungan. Perusahaan harus mampu mengelola bisnis operasinya dengan menghasilkan produk yang berorientasi secara positif terhadap masyarakat dan lingkungan.

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# BAB

# 5

## BODY OF KNOWLEDGE MAQASHID SYARIAH

### A. Konsep *Maqashid Shariah*

Secara terminologi, para ahli dalam Mohamed Zain et al., (2014) menyebutkan hukum atau undang-undang yang ditentukan Allah SWT untuk hambaNya yang terdapat dalam Al-Qur'an dan Diterangkan oleh Rasulullah SAW dalam bentuk sunnahnya. Definisi Maqashid syariah menurut Al Imam Al-Ghazali *Maqashid syariah* adalah "Penjagaan terhadap maksud dan tujuan syari'ah sebagai upaya dasar untuk bertahan hidup, menahan faktor-faktor kerusakan dan mendorong terjadinya kesejahteraan". Menurutnya *maqashid syariah* harus mampu menjaga lima hal penting yaitu menjaga agama, jiwa, pikiran, keluarga dan harta.

Jadi apapun yang menjamin terjaganya kelima hal tersebut disebut sebagai *masalahah* dan apapun yang keluar darinya disebut *mafsadah* (kerusakan) (Rusydiaana & Al Parisi, 2016). Menurut Abdul Wahab Khallaf, *Maqashid syariah* adalah tujuan umum ketika Allah menetapkan hukum hukum-Nya untuk mewujudkan kemaslahatan manusia dengan terpenuhinya kebutuhan *daruriyah* (pokok), *hajiyyah* (sekunder), dan *tahsiniyah* (tersier) (H. Ahmed, 2011). Kemudian menurut beberapa ahli Ekonomi dan keuangan Islam kontemporer di Indonesia, makna dari *maqashid syariah*. adalah tujuan-tujuan syariah yang digunakan dari adanya hukum islam untuk mewujudkan kebaikan dan kesejahteraan (*masalahah*) umat manusia di dunia dan akhirat (H. Ahmed, 2011).

# BAB

# 6

## FRAMEWORK SUSTAINABILITY REPORTING UNTUK MEWUJUDKAN MAQASHID SYARIAH MASYARAKAT

### A. Studi *National Culture* Dan *Islamic Sustainability Reporting (ISR)*

Hubungan antara masyarakat dan bisnis mengalami pergeseran perubahan global yang dapat menghasilkan definisi baru tentang fungsi dan kewajiban korporasi. Akhir-akhir ini, seiring dengan perkembangan korporasi, kegiatan CSR perusahaan mendapatkan perhatian Abeydeera, Tregidga, & Kearins, (2016). Kajian yang meneliti CSR dan budaya bangsa pada Negara berkembang itu penting, seperti yang ditunjukkan oleh Halkos & Skouloudis, (2017), mengintegrasikan budaya ke dalam berbagai aspek pembangunan, karena budaya adalah salah satunya komponen pertumbuhan. Perusahaan yang beroperasi secara global dapat mengambil tantangan dihadapkan pada skema nilai dan budaya yang berbeda dari pemangku kepentingan terkait dan beragam konsepsi tentang ruang lingkup dan fokus CSR (Thanetsunthorn, 2015). Ini menunjukkan bahwa metode CSR mungkin harus sesuai dengan situasi tertentu di lingkungan geografis tempat perusahaan beroperasi (Thanetsunthorn, 2015; Doh dkk. 2015; Thanetsunthorn & Wuthisatian, 2018) mengemukakan bahwa terkait dengan pelaksanaan CSR, ekspektasi budaya mungkin berperan dalam apakah eksekutif perusahaan memilih untuk terlibat dalam CSR.

Perkembangan hubungan antara masyarakat dan dunia bisnis di seluruh dunia mempunyai ragam yang berbeda, betapapun berbeda dari satu kerangka ke kerangka lainnya,

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## BIOGRAFI PENULIS



Secara ringkas buku ini menjelaskan bagaimana perusahaan yang berlandaskan Syariah dan etika yang harus di implementasikan dalam bisnis. Perusahaan mempunyai tanggung jawab terhadap seluruh makhluk hidup tidak hanya sekedar mencari keuntungan. Pandangan secara umum masyarakat bahwa mereka membuat usaha untuk mencari keuntungan, namun seharusnya perusahaan itu didirikan untuk menciptakan kemaslahatan.

Masalah atau mencipikatan kebaikan untuk semua membutuhkan body of knowledge dan framework untuk memudahkan implementasinya. Dalam buku ini dijelaskan secara detail pedoman bagaimana proses mewujudkan maqashid Syariah melalui sustainability reporting.

Warno, lahir di blora, 21 Juli 1983. Memperoleh gelar sarjana akuntansi di Universitas Negeri Semarang (UNNES) tahun 2005, dan Magister Akuntansi dari Universitas Diponegoro (UNDIP) tahun 2009, serta on going Doktor di kampus yang sama. Menjadi Dosen tetap di UIN Walisongo dan beberapa perguruan tinggi swasta di Jawa Tengah. Selain akademisi juga menjadi praktisi dibidang audit baik auditor internal dan auditor eksternal.