

CREATING SPIRITUAL VALUE: THE ISLAMIC WAY TO INTEGRATE ENVIRONMENTAL AND SOCIAL RESPONSIBILITIES

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ABSTRACT

Purpose — While previous social and environmental accountability (SEA) research has been focused on company scenarios, in non-profit organizations (NPO), SEA has received little attention. This study focuses on traditional Islamic organizations as one of NPO that provide commodities and services with the goal of increasing social value for the community at large. Accordingly, the current study aimed to develop a theoretical framework by elaborating the value system of main Islamic teachings to highlight the spiritual value of social and environmental consciousness and action

Design/methodology/approach — By employing the phenomenology approach through a way of interviews with several leaders as key persons in Al-Huda, this study found four major contributions were added to the existing literature.

Findings — First, the belief of tauhid (Islamic monotheism) as the most fundamental aspect of the emotional spirit of social and environmental behavior. Second, the analysis shows that social and environmental responsibility was attached to personal responsibility. Third, the social and environmental responsibilities were aimed mostly to protect the Islamic faith (aqidah). Fourth, analysis shows that accountabilities were not only for management and public purposes (horizontally) but also, on worship aspects (vertically).

Practical implications — This case study emphasizes forms of social and environmental responsibility that are specific to Islamic entities, which may not be the case in other entities.

Originality/value — It shifts extrinsic goals such as economic motivation, profit, and business reputation in social and environmental activities into intrinsic as well as inherent moral responsibility.

Keywords — Social and Environmental Sustainability; Tauhid; Worship; Holistic.

Paper type — Case study

INTRODUCTION

Increased awareness and attention to environmental quality have driven every entity, as a personal, corporate, or institutional agency in many kinds of real activities. As a result of business activities, environmental problems such as environmental damage, pollution, emissions, wastewater, and misuse of natural resources are still prevailing (Helfaya et al., 2018; Hsieh, 2009). Several studies reveal that business entities implement social and environmental accountability (SEA) to achieve economic rewards (such as increasing profit and market share, legitimizing existence, enhancing customer satisfaction) rather than making a truly environmental and social contribution (Helfaya et al., 2018).

From an accounting perspective, social responsibility is cost-effective so the company seeks to treat environmental management as a commodity or investment that can cover environmental costs. Legal requirements and demands from external parties often motivate companies to conduct environmental management activities (Hendlin & Bialous, 2020; Kaya, 2016). Most companies have not yet carried out how to be responsible for the environment. Business entities fail to implement environmental responsibility and sustainability as internal motivation.

The failure of business entities to respond to environmental responsibility leads to the idea that the issue of environmental responsibility is more precisely studied from the perspective of culture and religion because religion can introduce internal motivation. The Alliance of Religion and Conservation (ARC) and World Wildlife Fund (WWF) reported that religious teachings can have potential in preserving conservation areas (Mangunjaya, 2011). The current SEA framework does not include the spiritual concept as the internal aspect in explaining business institutions' involvement in social responsibility relating to their obligation to Allah (Mamat et al., 2012). Alternatively, some studies prove a line of the three heaven religions (e.g., Judaism, Christianity, and Islam) on society and environment (Helfaya et al., 2018; Kamla et al., 2006). From the Islamic point of view, if environmental sustainability is not a new concept, then the Islamic principle in environmental accounting is not a new idea. In recent years, there has been an increasing interest in SEA study from the Islamic perspective (Dariah et al., 2016; Kula, 2001). Lewis (2001) emphasizes the effect of Islam on accounting disclosure and concluded the importance of social accountability and full disclosure in Islamic accounting. The obligation of Muslims for their society and community was represented. Haniffa (2002) emphasized that from an Islamic perspective, both full disclosure and social accountability must be disclosed. All the prior research has mainly provided conceptual or discussion papers on the need to research SEA and were not specifically concerned on how to implement those concepts to Islamic institutions.

Below, we elaborate on the SEA dimension of several key guiding principles of unity of God in Islamic institutions. We use a qualitative

report to address the importance of Islamic principles in the SEA framework as suggested by Haniffa (2002). This study aims to disclose how traditional Islamic institution (*pesantren*) such as Al-Huda delineates the SEA concept and gives a voice to the Islamic institution culture and its views of SEA within a specific traditional religious context. In other words, the present study scarcely goes beyond the SEA dimension of Islamic principle concerning social and environmental responsibility. The findings in this study contribute to the new dimension of SEA in creating spiritual value from the traditional Islamic perspective. We know that the relationship between traditional Islamic values and the natural world is relatively unexplored. Studies related to environmental responsibility in the traditional value of Islamic entities from an accounting view have not been widely discussed. This research aims to reveal the forms of both SEA activities and the responsibility of Islamic entities based on Islamic principles. In addition to obstacles of environmental accounting standards, several studies mention the limitations of human resource competencies in preparing sustainability reports for Islamic institutions (Murdayanti & Puruwita, 2019). Many Islamic education systems have been environmentally known as eco-campus (Fua, 2013). There are SE activities but less reporting. This gap motivates researchers to explore both forms of SE activity and accountability form in the *pesantren*, as one of social, economic, and educational Islamic entity. There are many quotes in Islam (Quran and Hadith) that emphasize environmental sustainability (Haniffa, 2002). In principle, people were placed on earth to be guardians of the environment from damage, and destruction is something very important in Islam. The privilege to consume natural resources is given to humanity based on trusteeship, on the condition that humans will not damage nature. Humans, animals, and nature are a unity of ecosystems so that each entity is always related to another. Damage to one entity will result in damage to the other entity. Islam as a whole and holistically has taught humans how to be economical, politicized, religious, interact socially, interact with the animal and biological environment, and even be accountable in one unit. There is no activity in Islam that is separate from religion (Lewis, 2001). The teachings of Islam in Indonesia are widely developed in Islamic education. This institution is recognized as a religious-based educational institution that makes religion a world view (perspective). *Pesantren* is now shown with multiple roles in the community. *Pesantren* is recognized as having active and creative power in empowering the people. *Pesantren* converts Islamic teachings into living traditions and culture for students and the surrounding communities (Muchsin et al., 2009). It is also an agent of people's economic development and social change in society (Dakir & Umiarso, 2017), has political authority (Esposito, 1984), and serves as an environmental conservation agent (Kula, 2001). The *pesantren* system (venerated scholar of Islam, students, and Islamic teachings) has a

central role in changing the social, economic, political, and other social systems (Horikoshi, 1978). Thus, in addition, *pesantren* can play a role center of excellence, agent of development, and environmentally sustainable development. Several studies have shown the role of *pesantren* in environmental conservation efforts, known as *pesantren* with environmental insight (Herdiansyah et al., 2016). This means that *pesantren* is an entity that can realize sustainable development, including religious welfare and economic, social, and environmental welfare holistically. *Pesantren* is aware that the environment is a life support ecosystem, so it needs to be preserved or conserved (Mangunjaya, 2014). *Pesantren* is now managed like a corporate system, as seen from the development of business units in the *pesantren* so that it is financially independent. This economic independence sterilizes *pesantren* from outside intervention, known as eco-protection (Azizah, 2014). *Pesantren's* financial independence enables the *pesantren* to develop its vision and mission, including preserving the environment. In this way, *pesantren* plays a role as an Islamic educational institution that fosters Islamic environmentalism

METHOD

Islamic social reporting (ISR) was in according to Haniffa (2002) who suggested using a qualitative report as a method. Many studies provide quantitative evidence on ISR practices; however, studies focusing on qualitative approaches are sparse. This is due to the failure to incorporate hidden SEA concepts that exist in the local wisdom context. The present study uses a qualitative method to reflect on the notion of the SEA concept through engagement with Islamic principles in a local context. This study sheds some light on the SEA of traditional Islamic institutions. Moreover, several studies have given much attention to the ISR of Islamic financial institutions and public companies, the public sector, and even on Islamic corporations (Basri et al., 2016), but studies were limited to a traditional Islamic institution as a micro level. Islam sees the concept of sustainability as still partial and has not touched the essence of sustainability. Therefore, this study aims to explore the concept of sustainability holistically from an Islamic perspective.

There are so many Islamic sects in Indonesia. We choose one of *ahlussunnah wal jamaah* sect institutions that implemented al-Quran and *sunnah* in their religious life (Fidiana, 2020). We assigned pseudonyms of the institution to ensure their confidentiality, namely, Al-Huda. We anonymized the name of the informants to maintain confidentiality and ethics, namely, AR, MY, NH, and NI. The informants in this study are selected by the criteria as key people in Al-Huda, consisting of (1) head of the Central Al-Huda Development Department, (2) head of Al-Huda Treasury Agency, (3) chairman of DPP Al-Huda, and (4) permanent donors of Al-Huda.

This study was carried out on Al-Huda, as one of the modern *pesantren*. As a part of the worldwide Islamic movement, it is interesting to study Al-Huda. This *pesantren* represents a different Islamic institution background; it has been a learning center for *santri* recruited by the Al-Huda as an Islamic mass organization (Isbah, 2016). Furthermore, Al-Huda is one *pesantren* that receives Kalpataru Awards from the Indonesian government (Mangunjaya, 2014). This award was bestowed for the efforts of the institution to become a pioneer in greening and protecting the environment. *Pesantren*, can be utilized as an actual pilot strategic unit on environmental management (Bangay & Blum, 2010). As explained before, Al-Huda manages educational institutions, business units such as Al-Huda Printing, and supermarkets, among others, including *baitul maal Al-Huda* (BMAH).

Data were collected from those informants by in-depth interview (Denzin & Lincoln, 2017) around Desember 2021 until February 2022. This study seeks to understand the SEA activities from Al-Huda's point of view. Efforts to understand something in-depth will be obtained using reflexivity (Zeegers & Barron, 2015) to build a meaningful understanding of how the SEA is practiced and how it is accounted to the public.

FINDINGS AND DISCUSSION

In general, Al-Huda was known to the public in 1976 as a *pesantren* in East Kalimantan. The founder designed this campus to be a green and beautiful campus with mosque facilities, meeting halls, offices, and guest houses, surrounded by residents' houses and other public facilities. The beauty of the campus won the Al-Huda a Kalpataru Award from the Indonesian government, as the efforts were considered capable of turning the critical area of Mount Tembak into a conservation *pesantren* (Hidayatullah, 1980).

In 2000, Al-Huda has been transformed into an Islamic mass organization (Isbah, 2016). Currently, Al-Huda manages preacher's activities throughout the archipelago, especially in a faraway place (rural area). There are at least 300 *pesantren* spread across municipalities in Indonesia. To fulfill the high demand of preachers, the Al-Huda educates and trains many students (*santri*) in its *pesantren* for free (Isbah, 2016). The *santri* is recruited by fostering orphans, abandoned children, and students, among other recruitment types. The *santri* are then nurtured by their faith activities and other preaching models.

In 1997, the Al-Huda was developed into Islamic Education Institute, which oversees early childhood education to college with the philosophy of "Open the Heart of *tauhid* Education." This means that the education curriculum is integrated with *tauhid* values. The characteristics of *pesantren* as the main basis of Islamic institutions, including in Al-Huda, are in line with the mechanism of other Islamic institutions, whose main purpose is to develop Islamic civilization. The focus of building Islamic civilization is to focus on building a *tauhid*

person with the principles and values of *tauhid*, and the *santri* and graduates will save and preserve the earth.

Systematics of Nuzulul Wahyu: The Axis of the Formation of Noble Character

Al-Huda develops education based on the *Sistematika Nuzulul Wahyu* (SNW) concept (Mukhtar, 2012). The basic pattern of the SNW concept refers to the first five (5) revelations, namely, *al-‘Alaq*, *al-Qalam*, *al-Muzzammil*, *al-Muddatsir*, and *al-Fatihah*. The first revelation is the pillar of the formation of *tauhid* awareness. The second revelation relates to guidance and teaching to establish the preach mission. The third revelation is related to moral quality and good personality or *akhlaqul karimah* as a reflection of *tauhid* beliefs. The fourth revelation deals with the ability to expand preach *tauhid*, in which the beauty of *tauhid* should not be enjoyed personally but must be disseminated as did the prophets. The fifth revelation implies the realization of civil society.

In short, this concept makes the order of the five revelations a strategy to build Islamic civilization as the method used by the prophet and his companions to build Islamic civilization. Islamic civilization is identical to good *akhlaq*. Meanwhile, good morals can only be built on knowledge. In other words, only knowledgeable people will have noble or good character (Mat Akhir, 2012).

The SNW method begins with the reading (learning) stage, as a reflection of the first revelation, namely, *al-‘Alaq* and *al-Qalam* (reading and writing). The intellectual ability to read and write is very close to the world of education. Following the first pillar, i.e., the formation of *tauhid* awareness, the first stage of building a civilization is to uphold intellectual abilities. Allah has also glorified those who are knowledgeable.

First Pillar: Integral Education System Shapes Tauhid

As previously mentioned, Al-Huda developed the concept of integrated education with the concept of *tauhid* or known as the concept of integral school. The concept of *tauhid* is always close to the context of unity and does not recognize partiality or separability. Islam views that the consciousness of a Muslim always boils down to the awareness of *tauhid*. Environmental awareness for individual Muslims is only one reflection of *tauhid* awareness. *Tauhid* means “unification” as a term to refer to Allah. *Tauhid* should cultivate a sincere feeling in whatever they do and offer it only to Allah. Likewise, efforts to conserve the environment are intended solely to obtain the pleasure of Allah and to carry out God’s commands (Rusli & Ahmad, 2018).

Al-Huda emphasized this integral concept as a mechanism for forming a whole Muslim person encompassing all dimensions of humanity such as the spiritual, intellectual, physical, social, and leadership dimensions (Kefron, 2020). The integral concept was chosen

by Al-Huda as an integral concept that embodies *tauhid* into the education system. The integral concept is the representation of *tauhid* awareness which is realized that education is done to introduce the majesty of God as spoken by AR as follows:

“The concept of integral education which is based on *tauhid* and how each estuary goes to the Greatness of God. Mathematics teachers teach mathematics and show how great God and other teachers are too, so that there is the idiom ‘all teachers are religious teachers.’ The highest achievement of education is *akhlaqul karimah* [noble character].”

Al-Huda wants every teacher to be able to introduce and bring forth the majesty of God in every field of science. Every teacher bears the mandate to foster *tauhid* awareness in all *santris* (students). *Tauhid* will be the foundation for forming an *akhlaqul karimah* because noble morality is the will to do good, so it is a chain of faith (*tauhid*) (Hare, 2019).

Tarbiyah in Al-Huda has characteristics through the process and system of revelation, known as SNW. All members of Al-Huda, including teachers and students, are well acquainted with this term. SNW is a learning method that emphasizes the stages of achieving good morality. NH explained:

“The process of *tarbiyah* in Al-Huda follows the stages of Surah Al-Jumu’ah, which starts with the lower phase, continues with the *tazkiyah* [purification], and ends with *ta’lim* [studying from teachers]. This concept is very effective for printing the best generation and has been proven since the time of the Prophet Muhammad. ﷺ”

Second Pillar: Formation of Akhlaqul Karimah

The purpose of education in Al-Huda is fundamentally in harmony with the goals of national education in Indonesia, as stipulated in Law Number 20 of 2003, explaining that national education aims to develop the potential of students to become people of faith with devotion to God and to have noble morals. This education regulation has given the nature of education to the formation of *tauhid* as reflected in a good attitude (Mamat et al., 2012). Humans are educated according to this concept; thus, human beings submit to their Lord and can behave nobly to others, including the natural environment.

Al-Huda emphasized this integral concept as a means of forming a whole person in all aspects, namely, body, mind, spiritual, social, and leadership. This is in line to create humans as leaders on earth. The education must form a leader who has characteristics that include *tauhid*, faith, social, and has the spirit of a leader to uphold preach and education as mentioned by NH:

“All these aspects are integrated into the Al-Huda school curriculum, plus education (*tarbiyah*) and preaching to continue the mission of the Prophet Muhammad ﷺ.”

Tarbiyah and preach are two things but one unit. Preaching is possible if it is based on education (knowledge), while science is the main provider of preaching. Furthermore, knowledge will only be useful if it is taught to people. This means that the foundation of preach is knowledge and knowledge is the core of preach. The knowledge referred to is certainly religious, while the core of religious knowledge is *tauhid* (Hassan et al., 2010)

Third Pillar: Formation of Akhlaqul Karimah

The educational phase is recognized as forming an individual human being. The impact of *tauhid* education will produce social as well as environmental sensitivity. Respecting and maintaining God's creation is a core element of “protecting” *tauhid* (Mangunjaya, 2011). In other words, the character of *tauhid* will produce social and environmental orientation (Dariah et al., 2016). This concept is known as *khalifah fil ardh* or leader on earth.

The concept of *khalifah fil ardh* or leader on earth puts everyone as a guardian of the earth so that it will automatically preserve the earth from damage. The students were told that the character of protecting the earth was evident in the founder of Al-Huda. He was set as the best role model in terms of protecting the environment (earth) as mentioned by MY:

“*Ulama* Abu Zaid, when he was still alive, taught to care for the earth by, for example, cleaning dirt (or animal's sheet) on the road and dust on the leaves (in napkins).”

Exemplary teaching pattern is an effective learning method (Duke et al., 2018; Elton, 2006; Hammer et al., 2010). This method seeks to grow three aspects of education, namely, the aspect of belief on the level of thought or rational (cognitive), binding feelings or emotional (affective), and making it happen in action (conative). This exemplary teaching model is a holistic education model because it does not finish by transferring knowledge but continues to the level of willingness to practice.

Islam wants to educate generations so that they can do good deeds with their knowledge, not just a generation that is good at theory but not is implemented. In short, the students are prepared so that they can meet the expectations of the community, nation, and state (Mukhtar, 2012). Excellence teachers are recognized as a field of inspiration for students so that they have effective power to shape student characters (Sammons et al., 2016). Previous studies proved that path (formative) life experiences such as learning about the environment, feeling concerned

for it, and acting to conserve it as effective ways in fostering environmentalist (Chawla, 1999).

Likewise, *pesantren*, whose main objective is to produce *khalifah fil ardh*, must have an educational design that equips students with cognitive, affective, and conative abilities in a single unit and not partially. Thus, the exemplary teaching pattern by giving an example is the right pattern for this purpose. This study found that pro-environment behavior begins with an understanding that the earth is God's mandate that must be maintained, followed by concrete actions to preserve the environment. Thus, *tauhid* is fundamental knowledge causing people to act pro-environmentally in a conscious way. It is interesting to note that neither economic incentives nor social and cultural factors seem to foster environmental behavior but religious, specifically *tauhid*, factor as a strong internal motivation that shapes the belief of environmental values.

The tradition of maintaining the earth regularly, in the long run, builds a system of values, eventually becoming a civilization. Thus, Al-Huda was not only able to create a system of values and Islamic culture but was also able to shape Islamic civilization. Building a true civilization is to build a civilized human being. Meanwhile, humans will only be civilized if they are knowledgeable (religion). Furthermore, it is understood that *pesantren* is the basis of religious education. Therefore, it is natural that many experts rely on *pesantren* as the center of Islamic civilization (Mustofa, 2011).

Islam and civilization are one package (Dzulhadi, 2015), in which the focus is not only on individuals but also on the wider community. A country is called an Islamic civilization country if the structure of people's behavior is based on Islamic religious values. *Pesantren* are indeed required to organize and fortify the morals of the people (nation) (Mustofa, 2011), in addition to aiming to form an intellectually formidable generation. This pattern can be understood because *pesantren* are labeled as a stimulator of public peace.

Fourth Pillar: Social and Environmental Responsibility Based on Tauhid

At this stage, the Al-Huda implements the preach mission as a form of social responsibility to the salvation of people. After graduating, these students (*cadres*) will be sent to various remote places, especially to the areas that do not yet know *tauhid* on propagation missions (Isbah, 2016). It was widely recognized that the success of environmental activists in Indonesia is achieved by cooperating with the *Ulama* (Mangunjaya, 2011).

Generally, each *santri* has been prepared to interact with the community and work together to meet or respond to their needs. For example, preaching in Tengger Mountain represents how *santris* can mingle and respond to the needs of the community as told by MY in the following:

“For example, BMAH, when they arrived at *Tengger* Mountain, where most of the population were Hindus and animists. We come to the location and do survey...with our hearts saying, here we need water, yes...if we make the well, it will be too deep, so we make a plumbing system. This plumbing is provided to all residents by building water tank for each house. All residents are free to utilize clean water system, for both Muslims and non-Muslim. So, everyone can feel how beautiful Islam is. Finally, gradually thousands of Muslims on the *Tengger* Mountain were fostered by *Al-Huda*.”

The environment is central in Islam (Kamla et al., 2006). Social and environmental awareness is only one form of *tauhid* awareness, which is manifested as sensitivity to others and the desire to witness the community in unity and harmony in worshipping only God. The Islamic concept of social solidarity originates from the concept of *tauhid* that leads to social solidarity and moral enhancement (Aminu-Kano & FitzGibbon, 2014).

The *Tengger* community is known as a Hindu society that adheres to animism. This situation will encourage the *cadre* assigned to this location to introduce the *Tengger* community into *tauhid*, a way to believe in only one God. This is what is meant by social responsibility, that is, every *santri* has an obligation to worship not only for himself but is also responsible for inviting and nurturing people to the path of *tauhid* as practiced by the prophets.

Through social activities, that is, by meeting the needs of the *Tengger* community for clean water (Akbar, 2012), *santri* of *Al-Huda* took on the role of spreading the preach mission. The plumbing project for clean water was the preferred way to approach the *Tengger* community, so the preach mission was acceptable to them. By working together, *santri* and the community installed pipes in every house to get clean flowing water. This interaction produced a kind of assimilation of belief so that Islam could be well accepted by the *Tengger* residents.

Their main mission stayed on the *tauhid da'wah* mission so that people knew the beauty of Islam and worship only Allah. This was in line with what had been exemplified by the founder of *Al-Huda*, regarding his concern for cleanliness and beauty in the environment of the lodge and its surroundings. A good and healthy environment was the implication of safeguarding the earth as MY indicates:

“So, the Kalpataru Award was not the main goal. We carry out just the task from Allah...Nature in this context is earth. At the very beginning, Islamic teaching was to coach human being; after the human being animates it, then he or she automatically will preserve the earth. This is based on the verse of Allah...so not do damage on earth. It will be preserved in any form.”

What the founder of Al-Huda had done in protecting the environment was the implementation of belief as a servant of Allah (*Abdullah*), so that responsibility and willingness to protect the earth from damage grew. Conserving the environment and nature was the essence of the mandate granted by God to human beings (Mangunjaya, 2011). This responsibility arises from *tauhid* awareness. This pattern is passed down between generations of Al-Huda. It will be embodied in the pattern of fostering the Tengger community through cultural approaches such as meeting the need for water (Akbar, 2012).

Fifth Pillar: Building Civil Society

The concept of preach through a cultural approach carried out in the Tengger community is an ongoing program funded by BMAH. The assistance program for newly converted Muslim person(s) or *muallaf* continues to build a mosque (BMH, 2019) to strengthen faith in only one God. Furthermore, the mosque will be used as a basis for Islamic education and preaching (*da'wah*).

Al-Huda indeed emphasized the concepts of *tarbiyah* (education) and *da'wah* (calling for do good deeds and *tauhid*). In principle, *da'wah* activity is an activity to educate individuals and society. Thus, the concept of education is very relevant to be brought closer to the world of *da'wah* (Mukhtar, 2012).

The concept of the mosque as the basis of Islamic education and preaching continues to be developed by *Da'i* (Islamic preacher) of Al-Huda. This concept is believed to be quite effective because it combines worship and *tarbiyah* (education) activities in one place. Newly converted Muslims (*muallaf*) need to be accompanied and their faith strengthened through education and preach. After their faith is solid, they also need to be empowered. This concept is what brought the mosque and *pesantren* to the center of Islamic civilization (Abdullah, 2014). This has been developed by the first Muslim community in Madinah, where the mosque became the center of education, government, and community, to support the poor (Essa & Ali, 2012). Providing education through the mosque was widely recognized as an effective way to enhance adherence to the faith of Thai Muslim youths (Laeheem, 2018).

The Village Development Program became the editorial chosen by Al-Huda in the Tengger community. The community's *aqidah* (faith in only one God) became the center of attention of all elements in Al-Huda. Not only BMAH, Yawash (*Al Hid'ullah Suara Al-Huda Wakaf Foundation*), and Luqman High School students also participated in protecting the faith of the Tengger community from efforts to silence the *aqidah* by donating the Quran (Irwan, 2017). Indeed, maintaining this *aqidah* is the focus of preaching activities as told by Ustadz MY as follows:

“Because of playing the role of *khalifatullah* who imitated the prophet Muhammad ﷺ, the *da'wah* was firstly to introduce *aqidah*, and then morals when in Mecca and Medina.”

The focus on fostering the *aqidah* is the foundation for building a civil society. *Aqidah* is the core of preach because maintaining *aqidah* means maintaining faith. Without *aqidah*, it will be difficult to realize Islamic civilization. Similarly, Babaei mentioned faith as one criterion on Islamic civilization (Babaei, 2016).

The role of Al-Huda in building a real model of civil society is widely recognized in Indonesia. The concept of civil society is different from the idea of civil society that developed in the Renaissance era, which promoted freedom of public space (Ferguson, 1782; Hasib, 2010) and a spirit of tolerance that was free from religious authority. Civil society in Islam is the Quranic community. Thus, the concept of civil society cannot be separated from the domination and authority of the Quran. The concept of civil society puts manners and obedience to God's rules as written in the Quran. Obedience to the law of God (religion) will generate obedience and foster the responsibility of everyone to God, himself, and society and the natural environment in one unit (My):

"The point is that we on earth are God's representatives on earth. When this is adhered and implemented, we are *khalifatullah* who must protect and save the earth."

"...Integrally when human faith is good, the earth will be preserved. With the provision of *tauhid* awareness, thought, and spiritual foundation, it will mobilize activities based on the formulation of Quran values as the goal of the Quranic community."

"...When we have *aqidah*, then there will be concern for nature and the earth. So, the implementation is not only for students but also for cleaning services, who take care of the park, and we make ourselves own nurseries and compost. Thus, in this Al-Huda, the environment will be beautiful, green, and clean."

Social responsibility is indeed a motivation for collective action (Fox, 2015). Islam sees this collective action not necessarily appear without intrinsic motivation. Only *tauhid* awareness can motivate individuals so that he or she is willing to build a civilized society based on the values of the Quran (Hasibuan, 2019).

The True Social Responsibility and Accountability

As explained earlier, accountability in Islam is not a partially growing responsibility (Mamat et al., 2012; Mortada, 2003) but is born from the awareness of *tauhid*, the will to fulfill the rights of God, individual, society, and the environment. This will be intact and not fragmented.

Each *santri* implements social responsibility by his or her respective roles and capacities. Thus, social responsibility is not only the responsibility of management but has been attached to each Al-Huda employee (MY):

“...From the cleaning service to the *ulama* and his *kyai* (Islamic teacher), they struggle together, because of this in the context of the mandate of *khalifatul fill ardh*...towards the community and the environment.”

Al-Huda understands social responsibility (community and environment) as a form of struggle for everyone (Mohammed, 2007) The concept of the caliph is implanted in every *santri* and Islamic preacher to foster an internal and personal awareness of everyone’s responsibility to God, individual, and society (nature and environment). As explained by AR:

“...after a person has *aqidah*, he or she will have awareness to the nature and the earth. So, the implementation is not only for students but also for cleaning services who take care of parks, as well as making their own nurseries and compost. Therefore, this Al-Huda environment is beautiful, green, and clean environment.”

In contrast to environmental accounting or social accounting which imposes environmental and social costs on products with an activity approach or function approach (Letmathe & Wagner, 2018; Pasurka, 1984), Al-Huda does not impose social costs and environmental costs on the product but puts it as a personal task. Thus, social responsibility is inherent in the job description of each employee by his or her roles and responsibilities.

At various BMAH, there are no accounts for social activities or environmental activities by itself but a coaching account for newly Islam converts (*muallaf*). This is the real social responsibility, i.e., vitalizing *tauhid* in society so that the order of life arises based on the Quran. There is mainly a special account of social responsibility each preacher is given the mandate to preach and foster people with independent funding without relying on funds from Al-Huda (MY):

“It’s up to the preacher how to find funds and find donors in terms of mandatory duties for building *pesantren* and mosque. They are demanded to be creative with working hard and pray.”

The preachers do not only get the funds from the foundation, but they are also even asked to collect funds from the community themselves (Isbah, 2016). BMAH manages to fund social programs in Al-Huda. This institution is a unit that manages social funds (*zakat*, *infaq*, charity, humanity, and CSR). In addition to social programs, BMAH manages preaching, education, and economic programs (Dianto, 2014). As mentioned earlier, the social activities managed by Al-Huda tend to be the activities of building the faith of the people, which are summarized in the *muallaf* coaching account. Several social projects have also been funded by BMAH in each district (MY):

“...I have a Pucukan village, a foster village in Sidoarjo. If we want to go there, we must take a boat at a cost of 400,000 on a 3-hour-

long trip. The Pucukan village has a population of 25 families. It has a person in charge for building mosque, greening, and empowering the community.”

Each preacher can submit funding through BMAH besides being required to collect their funding from the community. The use of these funds must then be accounted to Al-Huda through a one-gate system. Besides having to make a report to Al-Huda, the preachers must also make a report on local wisdom (MY).

This local wisdom report is unique. It is not only paper sheets that present activities and funds but also in the form of involving donors in the social activities that they fund. Therefore, Al-Huda applied the concept of accountability in which the public witnessed firsthand the use of funds.

SNW accountability can be interpreted as vertical and horizontal responsibilities. Vertically, *Da'i* (Islamic preacher) Al-Huda is going to account for their activities to God (the context of worship), whereas horizontal accountability is made as a form of accountability to fellow humans (*muamalah* context).

Accountability to Allah is closely related to the struggle of every preacher as a caliph in the context of protecting the earth from damage, especially the maintenance of the *aqidah*. Horizontal accountability is a framework of social responsibility (Somer, 2017). In contrast to the general understanding that social accountability is accountability to the public or the community, Al-Huda interprets the concept that the family is a social community that is obliged to accept responsibility.

Accountability of activities is realized through the magazines published by Al-Huda, both activity reports, and reports on the use of donations. The hope is that every donor and community have the same access to see the realization of the use of funds. Each donor receives a magazine on a regular monthly basis, called the *Mulia Magazine* (BMH, 2020). The Al-Huda website also contains activities and reports on the sources and uses of funds that are widely accessible to the public.

Not only in the form of paper reports, but donors are also often involved in real preaching activities. Besides the involvement of donors in this activity in addition to fostering confidence in the management and utilization of funds, they were emotionally and spiritually involved with the spiritual welfare of others.

After the stages of building the faith of the Muslim community, the next step is to empower the newly Muslim converts economically. BMAH, together with CIMB Niaga Syariah Bank, significantly helped empower the group of onion leek farmers in Tengger. The program was named the Tengger Onion Leek Farmer Empowerment Cluster (Taufik, 2019). The ongoing program from building *aqidah* to fostering the economy indicates that the social and environmental responsibility

program is not a stand-alone program but an integral part of a program to build civil society.

CONCLUSION

Based on interpretive methods, this study produced findings of stages (five stages) that were used by Al-Huda to develop social and environmental responsibility based on SNW. This concept has an idea that the awareness of every human towards the environment is rooted in *tauhid* awareness. The concept of integral education in Al-Huda indeed wants to foster awareness of *tauhid* which starts from getting students to read the Quran. This stage is in harmony with the first revelation which is commanded to read. The second stage is that the spirit and soul of the Quran will grow in noble character so that every *santri* will become a noble leader on earth. Third, the character of this noble leader will be reflected in keeping the earth from damage, so that it acts as the guardian of the earth (*khalifah fil ard*). This stage reflects environmental responsibility. Fourth, *tauhid* awareness leads to the willingness to preach as did the prophets. *Tauhid* awareness encourages the maintenance of fellow human beings so that they together can glorify God. In other words, a caliph will have a social orientation that wants to create peace in society by instilling good morals for the community. This activity reflects social responsibility. This activity allows for interaction with the community. The students mingle with the community with a cultural approach and meet the needs of the community. In this fifth stage, it is hoped that civil society will be realized.

Thus, social, and environmental responsibility in this study was initiated through a growing awareness of *tauhid*, which was the spirit to move individuals to protect and preserve the earth within the framework of worship to God. The motivation for environmental and social sustainability then grew intrinsically. Social and environmental sustainability grows within the framework of Islam based on worshipping Allah and to glorify Allah. The concept of Islamic social and environmental sustainability is a personal responsibility that is grown internally with *aqidah* ties to foster a strong awareness because these ties are not external.

Each employee will carry out social and environmental activities at no additional cost. Costs for institutional environmental conservation activities can be incurred through the social institution Al-Huda, namely, BMAH, through a *muallaf* fostering account. The mechanism is that each preacher in each region can submit funding to BMAH besides managing the community donations.

Accountability for managing BMAH funds and public funds is carried out in various ways. First, the use of Al-Huda funds must be reported to Al-Huda based on an information system (one-gate system). Second, all expenses must be submitted through local wisdom reports (in the form of magazines or activity bulletins). Third, donors to social or

environmental projects must be invited, so that they become directly involved and know the allocation of their funds.

Thus, Islam develops accountability in the context of worship and horizontal accountability to maintain *muamalah* relationships. Thus, accountability here is not only in the form of financial reports but also in the form which can be traced to real programs. The results of this study have practical implications that Islamic social responsibility is a personal program, so that management does not need to add a special account for green accounting and, in turn, does not have an impact on price increases for products or services. In addition, environmental accountability and social sustainability must be placed in the framework of worship (to God) and *muamalah* (to the public and management).

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