

Corporate Social Responsibility Collection and Distribution Strategy at the National Board of *Zakat*, Republic of Indonesia

Reno Ardianto¹

¹Magister UIN Sunan Kalijaga, Indonesia

*Corresponding author: Reno Ardianto

Email: renoardianto17@gmail.com

Article History:

Received: July 1, 2025

Revised: July 12, 2025

Accepted: July 13, 2025

Keywords: *Distribution, Corporate Social Responsibility, Zakat, BAZNAS.*

How to Cite:

Ardianto, R. (2025). Corporate Social Responsibility Collection and Distribution Strategy at the National Board of Zakat, Republic of Indonesia. *ITQAN: Journal of Islamic Economics, Management, and Finance*, 5(1), 9–19. <https://doi.org/10.57053/itqan.v5i1.124>

Abstract: *This study aims to analyze the Corporate Social Responsibility (CSR) fundraising and distribution strategies implemented by the Indonesian National Zakat Agency (BAZNAS) and to explore collaborative practices between CSR and Zakat in supporting community empowerment. Using a descriptive qualitative approach based on literature, this study utilizes primary data in the form of official BAZNAS documents and secondary data from relevant literature published over the past five years. The study results indicate that BAZNAS has integrated a modern fundraising approach, strengthened institutional relationships with companies, and a tiered monitoring system to maintain transparency in CSR collection. On the distribution side, the distribution and utilization patterns of CSR funds are designed to address the needs of Mustahiq outside the scope of Ashnaf Zakat, while simultaneously supporting sustainable programs based on the SDGs. Although BAZNAS's CSR contribution is still relatively small compared to the national potential, the positive growth trend each year opens up opportunities for broader synergy between corporate CSR and Zakat management. This study recommends strengthening CSR and Zakat literacy among companies, innovating program designs based on Mustahiq needs, and optimizing digitalization to improve accountability. These findings are expected to serve as a practical reference for BAZNAS and companies in optimizing the role of CSR to support sustainable development in Indonesia.*

Introduction

In the era of sustainable development, corporate social responsibility (CSR) has become a crucial tool for companies to contribute to community well-being and environmental preservation. Since the enactment of Law No. 40 of 2007 concerning Limited Liability Companies, CSR in Indonesia is no longer voluntary but has become an obligation that every company must budget for. According to Dione (2025), the potential national CSR funds are estimated to exceed IDR 96 trillion per year (Rakyatjabar, 2025). However, the realization of CSR fund distribution in Indonesia is currently considered suboptimal and has not fully reached the community groups most in need (Dione, 2025).

On the other hand, in the context of Islamic philanthropy, the practice of *Zakat*, *Infaq*, and *Shadaqah* (ZIS) has a more targeted distribution mechanism through management by official institutions, one of which is the National Board of *Zakat* (BAZNAS). BAZNAS, as a non-structural government institution based on Law No. 23 of 2011, has the mandate to collect, manage, and distribute *Zakat* nationally. In addition, BAZNAS is also authorized to receive and manage DSKL, including CSR funds from companies (BAZNAS, 2023).

The Company's social and environmental responsibility, as it carries out business activities in the field of and/or related to natural resources, is based on Law No. 40 of 2007. The implementation of social and environmental responsibility is performed both within and outside the Company's environment. Social and environmental responsibility is implemented based on an annual work plan that includes the activity plan and the budget required for its implementation. CSR originated from the World Summit on Sustainable Development (WSSD) in Johannesburg, South Africa, in 2002. It aims to encourage all companies worldwide to adopt sustainable development practices (UN, 2002). Bowen, in his book *The Social Responsibilities of the Businessman*, explains CSR as the obligation of entrepreneurs to make policies, decisions, or actions to fulfill the goals and values of society (Bowen, 2013).

Zakat management refers to the planning, implementation, and coordination of *Zakat* collection, distribution, and utilization. In addition to *Zakat*, *Infah*, and *Shadaqah* funds, BAZNAS also collects CSR funds. These funds will be distributed to those in need, especially those entitled to receive *Zakat* (*Mustahiq*) and vulnerable groups. In managing CSR distribution, BAZNAS also adheres to a system of equitable distribution of aid appropriately and measurably for those in need. In the book "Strategic Management-Knowledge" cited by Kusumadmo, the word strategy etymologically comes from the Greek word *strategos*, which is formed from the words *stratos*, meaning army, and *ego*, meaning leader. In Oxford Learner's Pocket Dictionaries, strategy (noun): a plan of action designed to achieve a long-term or overall aim. Translated into Indonesian, it means an action plan designed to achieve a long-term or overall goal. (Kusumadmo, 2013)

According to the Big Indonesian Dictionary (KBBI), strategy: (1) the science and art of using all the resources of nations to implement specific policies in war and peace; (2) the science and art of leading an army to face the enemy in war, to obtain favorable conditions; (3) a careful plan regarding activities to achieve specific goals; (4) a good place according to war tactics. Based on several definitions of strategy according to the meaning of the language used, it can be concluded. Strategy is a long-term plan that is drawn up to lead to the achievement of specific goals and objectives. Furthermore, Quinn defines strategy as a form or plan that integrates the main goals, policies, and series of actions in an organization into a complete unit. (Juliansyah, 2017)

However, a research gap remains regarding the strategy for collecting and distributing CSR funds implemented by BAZNAS at the national level. Several studies have focused on optimizing *Zakat* collection or digital ZIS fundraising. However, few have specifically discussed CSR collaboration patterns within BAZNAS, the challenges of their implementation, and their impact on *Mustahiq*. However, utilizing CSR funds outside of *Zakat* can support social needs not covered by the provisions of *ashnaf Zakat*, thus presenting a significant opportunity to strengthen the sustainability of community empowerment programs. Previous research has shown that the synergy between *Zakat* and CSR has the potential to increase the effectiveness of poverty alleviation programs, provided they are managed with appropriate, transparent, and accountable strategies. (Listya, 2021)

Based on this background, this research is directed to answer several questions: (1) What is the strategy of BAZNAS in collecting CSR funds from companies? (2) What is the pattern of distributing CSR funds so that they are on target, measurable, and sustainable? (3) What does BAZNAS RI face the challenges and opportunities in implementing CSR programs at the national level? This research is expected to provide theoretical contributions to the

development of contemporary Islamic philanthropy literature, as well as produce practical recommendations for BAZNAS and companies to optimize the synergy of CSR funds with *Zakat* programs, so that they can have a more significant impact on the welfare of society, especially the *Mustahiq* group.

Method

This research uses a qualitative approach with a descriptive-analytical method based on a literature review. This approach was chosen because the research objective was to deeply understand the CSR fund collection and distribution strategies implemented by the BAZNAS. This method also allows the researcher to comprehensively examine various documents, theories, and previous research findings without conducting field data collection (Nazir, 1988). The data sources in this study consist of primary and secondary data. Primary data were obtained through official documents published by BAZNAS RI, including the Guidelines for CSR Collection and Distribution, the BAZNAS Strategic Plan (Renstra) 2020–2025, and reports on CSR fund collection and distribution for the 2018–2024 period. Meanwhile, secondary data includes supporting literature in the form of national and international journal articles, books, theses, relevant laws and regulations, and academically accountable online publications.

The data collection technique was carried out by searching various relevant literature sources. Researchers used keywords such as "CSR," "*Zakat*," "collection strategy," and "BAZNAS" to obtain references from online databases such as Google Scholar, DOAJ, and other indexed journal portals. Researchers also utilized documents uploaded through the official BAZNAS RI website to obtain the most recent and valid data. To ensure the literature used remains relevant and up-to-date, researchers established inclusion criteria, namely literature published within the last five years (2018–2024), directly related to the themes of CSR and *Zakat*, and having reliable source quality.

The collected data was then analyzed using content analysis techniques. The analysis was conducted by reading and reviewing each literature in depth to identify key themes, such as CSR fundraising strategies, fund distribution patterns, challenges faced by BAZNAS, and opportunities for future strategic development. The emerging themes were then systematically processed and compiled to provide a comprehensive picture of CSR management practices at BAZNAS RI. The results were also compared with previous research findings to obtain a broader and more contextual perspective. To ensure data accuracy and reliability, researchers employed source triangulation techniques. This was done by matching information obtained from BAZNAS primary documents with secondary literature such as journal articles, books, and other reports. Thus, it is hoped that the results of this study will provide a valid, relevant, and accountable picture, while also providing input for BAZNAS and the company in optimizing the management of CSR funds for community welfare.

Result and Discussion

Profile of BAZNAS

BAZNAS is a non-structural government institution established based on Law No. 23 of 2011 concerning *Zakat* Management, which functions to perform the task of managing *Zakat* nationally. In the law, BAZNAS is stated as an independent government institution and is responsible to the President through the Minister of Religious Affairs. Thus, BAZNAS is

responsible for the management of *Zakat* based on Islamic law, trustworthiness, benefit, justice, legal certainty, integration, and accountability. CSR is one of the obligations that companies must carry out by Article 74 of Law No. 40 of 2007 concerning Limited Liability Companies, covering social and environmental responsibilities that apply to companies managing or impacting natural resources, and whose contributions are not limited and must be included in financial reports. This law regulates CSR, indicating that CSR is no longer voluntary (Marthin et al., 2017).

BAZNAS Collection Strategy Plan

Zakat collection is a crucial pillar of the Islamic philanthropy management system in Indonesia. The level of *Zakat* collection realization depends not only on the community's level of spiritual awareness in fulfilling its *Zakat* obligations, but also on the reputation, transparency, and accountability of the *Zakat* management institutions themselves. The credibility of *Zakat* institutions such as BAZNAS is a key social asset that can foster public trust in distributing *Zakat* in a centralized, structured, and targeted manner. This trust is not built instantly, but through consistency in management, transparency in reporting, and clarity about the benefits of fund distribution to those who are *Mustahiq*.

Therefore, in addition to the da'wah approach and spiritual education, the managerial aspects of *Zakat* collection must be strengthened with a planned strategy. BAZNAS, as the official national *Zakat* institution, has formulated several strategies to optimize Indonesia's enormous *Zakat* potential. Some of these strategies include increasing *Zakat* literacy through intensive outreach, integrating *Zakat* potential into state fiscal policy, expanding *Zakat* donation channels through service digitization, and mapping *Zakat* potential based on region and type of *Zakat*. Equally important, BAZNAS also strives to expand the reach of muzaki (recipients of *Zakat*), both from individual and corporate segments, so that the collection potential can continue to increase annually. This basic strategy places literacy, technological innovation, and ease of access as keys to strengthening collection.

Zakat collection data trends over the past four years show encouraging developments. In 2020, total national *Zakat* collection reached approximately IDR 6.2 trillion. While this figure represents a decrease compared to 2019, when *Zakat* funds totaled IDR 10.2 trillion, the average growth rate remains at around 24–30% per year. The highest growth was recorded in 2018, with an increase of up to 30% compared to the previous year. This demonstrates that despite external challenges such as the pandemic impacting community incomes, adaptive and innovative *Zakat* collection management strategies have maintained a stable *Zakat* collection performance.

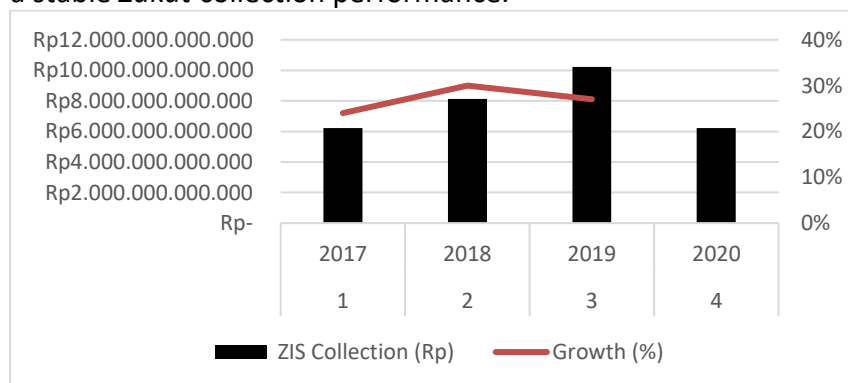


Figure 1. ZIS Collection and Growth over the last four years

Source: BAZNAS, data processed (2021)

BAZNAS CSR Collection Strategy

The strategy for collecting BAZNAS CSR funds involves combining fundraising techniques with program implementation that aligns with the institution's policies, while also involving *Mustahiq* in supporting BAZNAS's needs. CSR fundraising at BAZNAS does not stand alone. However, it is integrated with the institution's vision to optimize the potential of DSKL. BAZNAS's CSR fundraising strategy combines modern fundraising techniques with an institutional approach that emphasizes trust and transparency. One key to success lies in synchronizing CSR programs with BAZNAS's policies and strategic direction, ensuring that collected funds can truly sustainably support *Mustahiq* empowerment programs.

Institutionally, CSR management falls under the Directorate of Fundraising through the CSR Fundraising Division. This division is responsible for implementing a series of guidelines, from fundraising activities and strengthening relationships with corporate partners to reporting on program implementation. In practice, the CSR Fundraising Division identifies and explores collaborations with potential donors, prioritizes program distribution offerings, and maintains relationships with donors through active communication and regular reports. This step is crucial for fostering donor loyalty and trust, ensuring that CSR programs are not just one-off projects but relatively long-term collaborations.

In addition, BAZNAS implements a multi-level monitoring and accountability system, ranging from daily to monthly. Daily monitoring includes implementing procedures according to policy, handling donor complaints, and documenting correspondence that supports accountability. Every week, the CSR Division evaluates follow-up on unresolved complaints and reports administratively to partners. Meanwhile, at the monthly level, reports on collection and disbursement realization are submitted to both corporate partners and internally at BAZNAS. This series of monitoring mechanisms serves as an important foundation for maintaining transparency, ultimately strengthening BAZNAS's reputation among CSR partners.

Since its inception in 2018, BAZNAS' CSR fundraising trend has shown positive growth year after year. This increase reflects the potential for broader collaboration and demonstrates companies' trust in BAZNAS as a partner in managing CSR funds. However, compared to the estimated national potential of over IDR 96 trillion, the portion of CSR managed by BAZNAS remains relatively small. This presents both a challenge and a significant opportunity for BAZNAS to continue strengthening its fundraising strategy, particularly through strengthening CSR literacy among companies, innovative collaborative approaches, and digitizing the fundraising process to make it more effective and efficient.

Table 1. CSR Collection of BAZNAS 2018-2024

No	Year	Collection (Rp)	Growth (%)	Source of funds
1	2018	24.140.037.721	108,01	CSR
2	2019	25.378.389.362	84,59	CSR
3	2020	57.378.389.362	179,31	CSR
4	2021	16.267.707.410	36,15	CSR
5	2022	38.563.472.342	55,89	CSR (Include BPKH)
6	2023	64.323.838.555	158,08	CSR (Include BPKH)
7	2024	74.808.710.717	111,65	CSR (Include BPKH)

Source: BAZNAS, data processed (2024)

Distribution of BAZNAS Programs

The distribution of *Zakat* funds by the National *Zakat* Agency (BAZNAS) is carried out using two main approaches: distribution and utilization. This strategy is regulated in Law Number 23 of 2011 concerning *Zakat* Management and is reinforced by BAZNAS Regulation Number 3 of 2018 concerning the Distribution and Utilization of *Zakat*. *Zakat* distribution aims to meet the consumptive needs of those entitled to receive it, such as living expenses, basic healthcare, and emergency assistance, thus providing a corrective effect on the economic conditions of vulnerable groups. Meanwhile, *Zakat* utilization is directed at building the economic independence of those entitled to receive it through productive programs, business training, or the provision of working capital.

BAZNAS's *Zakat* distribution strategy prioritizes poverty alleviation. *Zakat* is positioned as a mandatory income transfer instrument, complementing poverty alleviation schemes supported by *Shadaqah*, donations, and government intervention. In practice, BAZNAS has formulated several priority programs to achieve this goal, including the implementation of the *Mustahiq* Identification Number (NIK), expanding the coverage of *Mustahiq*, developing program indicators based on the Sustainable Development Goals (SDGs), assessing the impact of *Zakat*, and aligning programs with the National Medium-Term Development Plan (RPJMN) and the Regional Medium-Term Development Plan (RPJMD).

Data on ZIS and DSKL distribution over the past few years shows quite significant results. A 2020 study by the National *Zakat* Agency (BAZNAS) Center for *Zakat* (Puskas BAZNAS), for example, showed that *Zakat* was able to narrow the income gap for those entitled to receive it by up to 19 percent in several case studies. In terms of value, total distribution in 2019 was recorded at IDR 8.7 trillion, a 27 percent increase compared to 2018. Although the nominal value decreased to IDR 5.5 trillion in 2020 due to the impact of the pandemic, the distribution composition remained focused on humanitarian and social programs.

Table 2. National Distribution Based Asnaf 2020

No	Asnaf	Distribution (Rp)	%
1	Fakir Miskin	2.169.380.720.550	39,49%
2	Amil	224.744.335.777	4,09%
3	Muallaf	16.713.522.823	0,30%
4	Riqob	809.478.285	0,01%
5	Gharimin	19.711.286.699	0,36%
6	Fi Sabilillah	422.995.082.921	7,70%
7	Ibnu Sabil	23.713.961.793	0,43%
8	Infak/Sedekah Bound	509.832.100.911	9,27%
9	Infak/Sedekah Bound-Amil	37.389.127.856	0,68%
10	Infak/Sedekah Not Bound	884.918.026.239	16,11%
11	Infak/Sedekah Not Bound-Amil	170.167.775.563	3,10%
12	CSR	93.741.931.866	1,71%
13	CSR-Amil	5.219.339.952	0,10%
14	DSKL	893.179.603.683	16,26%
15	DSKL-Amil	22.139.795.619	0,40%
	Total	5.494.028.901.752	100,00%

Source: National Zakat Statistics (2020)

Note: Distribution data as of September 7, 2021, sourced from 446 (74.8%) official

Zakat Organizations (OPZ) in Indonesia.

Based on the distribution of *Zakat* recipients, the 2020 BAZNAS data shows that the distribution is still dominated by people experiencing poverty, at 39.49 percent. This is understandable, given the high poverty rate in Indonesia, so the focus of *Zakat* distribution is directed at the most economically vulnerable groups. Meanwhile, fund distribution also targets humanitarian programs, education, health, da'wah, and advocacy. Humanitarian programs account for the most significant portion, reaching nearly half of the total distribution, primarily in response to the impact of COVID-19 that year.

Through a dual distribution model (consumptive and productive), BAZNAS strives to ensure that *Zakat* is not merely a short-term aid but also increases the economic independence of those who are *Mustahiq*. This utilization scheme is expected to reduce poverty sustainably, enabling *Mustahiq* to transform into future *Zakat* payers. With an adaptive and targeted distribution model, BAZNAS continues to maximize the role of *Zakat* as a pillar of Islamic philanthropy that supports the national development agenda.

Distribution of CSR of BAZNAS

The distribution of CSR funds by BAZNAS is designed to address the needs of those entitled to receive the benefits that cannot be fully met by *Zakat*, *Infaq*, and *Shadaqah* (ZIS) funds. This is due to the limitations of *Zakat* distribution, which is bound by Sharia provisions regarding ashnaf (charity). At the same time, CSR funds are more flexible and can be directed to a broader target group of beneficiaries. Therefore, the management and distribution of BAZNAS CSR funds are developed with a more comprehensive, measurable approach and are oriented towards long-term impact.

The design CSR of BAZNAS's distribution program adheres to the principles of sustainability and social justice. The integrated ZIS-CSR management framework is based on three fundamental issues facing society: economic growth, social justice, and access to basic services. Therefore, BAZNAS's CSR funds are not only distributed in the form of consumer assistance but also strive to empower those entitled to receive the benefits through productive programs that support income growth, skills development, and the creation of business opportunities.

In practice, the CSR of the BAZNAS distribution pattern combines distribution and utilization schemes. Distribution is directed at meeting urgent needs, particularly for community groups directly impacted by the activities of partner companies. Meanwhile, utilization focuses on efforts to increase the economic capacity of *Mustahiq* to ensure sustainable economic resilience. This approach aligns with the Sustainable Development Goals (SDGs) agenda, where every CSR distribution program strives to support poverty alleviation, improve the quality of education and health, and protect the environment.

Approximately 4.2 billion rupiah, or approximately 2.28% of BAZNAS's total distribution, with more than 35,000 beneficiaries. Although this CSR contribution is still relatively small compared to the total potential national CSR funds, the annual growth trend indicates a significant opportunity to expand the reach of beneficiaries. This indicates that optimizing CSR distribution through BAZNAS needs to be directed at strengthening synergies with partner companies, improving the quality of program design, and improving impact reporting mechanisms to increase trust.

Furthermore, the challenge ahead is how BAZNAS can continue to ensure that its CSR

programs remain aligned with the real needs of the community. Analysis of the needs of those entitled to receive *Shadaqah* must be conducted periodically, so that CSR programs are not merely ceremonial philanthropic activities but provide measurable added value. Strengthening BAZNAS's internal capacity, increasing corporate literacy about the potential for CSR collaboration with *Zakat* institutions, and synergizing with regional development policies are also important factors that can support the sustainability of CSR distribution going forward. With a targeted, sustainable, and measurable distribution strategy, the BAZNAS CSR program is expected to increasingly play a role as a complementary instrument in efforts to alleviate poverty and empower the *Mustahiq* in Indonesia.

CSR of BAZNAS Program Practices

Zakat funds and CSR can be combined to manage their distribution. This is already widely practiced by various *Zakat* institutions, such as Baitul Maal Aceh. The CSR concept can be used as a guide for *Zakat* collectors (productive *Zakat*) in distributing productive *Zakat* funds. This approach also provides a solution for *Zakat* administrators to select priority recipients (*Mustahiq*) so that *Zakat* funds are allocated to those who are free from poverty.

The CSR programs implemented by BAZNAS are typically funded by funds entrusted to BAZNAS partner corporations. These programs are typically customized and *muqoyyad*. Funds are distributed across a wide range of sectors, including social, economic, health, education, and public health. In the social sector, for example, there are orphan assistance programs, mass circumcisions, and product distribution activities from donors. In the economic sector, there are programs to increase business capital for grocery stores, halal certification programs for those entitled to receive the benefits, and business mentoring programs. In the health sector, there are cataract surgery programs, stunting and nutrition programs for remote communities, and community-based total sanitation (STBM) programs. In the education sector, there is assistance with school infrastructure, school equipment, and school renovation programs. In the disaster sector, there are assistance during and after disasters, psychosocial programs, and disaster recovery programs.

Current Opportunities and Challenges for BAZNAS

In this era, Corporate Social Responsibility (CSR) has become a crucial aspect of modern corporate business strategy. Public demand is no longer limited to how companies generate profits, but also to how companies can provide a tangible social impact on society and the environment. CSR programs have become a tangible tool for companies to demonstrate their social commitment while enhancing their reputation among stakeholders.

In the context of Islamic philanthropy in Indonesia, the collaboration between *Zakat* and CSR has enormous potential to contribute to poverty alleviation. By distributing *Zakat*, companies not only fulfill their religious obligations but also integrate *Zakat* into an integrated CSR strategy. Thus, *Zakat* managed by an official institution like BAZNAS can provide double added value: fulfilling spiritual responsibilities while simultaneously strengthening the company's position as an entity concerned with social development.

Advances in digital technology have also increasingly facilitated collaboration between *Zakat* management and CSR. Various digital platforms developed by BAZNAS, for example, have facilitated companies in calculating *Zakat* obligations, making online payments, monitoring donation distribution, and obtaining transparent impact reports. This digitalization not only increases accountability but also supports companies in fulfilling their CSR reporting obligations to the public and shareholders.

From a strategic perspective, companies committed to social and religious responsibility will more easily gain public trust. Consumers are increasingly critical of supporting brands that care about sustainability and social values. Therefore, integrated CSR with *Zakat* management can be a powerful value proposition for building customer loyalty and attracting social impact-oriented investors.

However, the challenges in strengthening collaboration between *Zakat* and CSR cannot be ignored. Some companies remain hesitant or unsure about how to incorporate *Zakat* into their social responsibility schemes. This hesitation is often due to a lack of understanding of *Zakat* governance, potential overlap with taxes, or unclear benefits for companies. Therefore, BAZNAS (National Agency for the Development of Islamic *Zakat*) needs to continue to enhance its outreach efforts, *Zakat*-based CSR literacy, and mentoring of corporate partners. With ongoing education, it is hoped that companies will become more confident in channeling CSR and *Zakat* funds through BAZNAS, a credible, transparent, and impactful Islamic philanthropic institution.

Conclusion

Based on the study, the strategy for collecting and distributing CSR funds at BAZNAS holds significant potential as a complementary instrument to *Zakat*, *Infaq*, and *Shadaqah* (ZIS) programs. BAZNAS has adopted modern fundraising methods, strengthened corporate partnerships, and implemented transparent monitoring systems, fostering corporate trust and sustainable CSR contributions. Its distribution model addresses the needs of *Mustahiq* not fully covered by *Zakat* due to *ashnaf* limitations, enabling broader outreach and alignment with Sustainable Development Goals (SDGs). Then, despite the relatively small share of CSR funds currently managed, growth trends show promise for expanding social impact. Digital integration, transparency, and online reporting have enhanced accountability and corporate engagement. However, challenges remain, such as low corporate literacy on *Zakat* as CSR, tax overlaps, and the need for more tailored and measurable program designs. Therefore, recommendations include intensifying corporate outreach, developing innovative, data-driven, and locally aligned CSR programs, and strengthening BAZNAS' internal capacity, digital services, and evaluation systems to enhance Islamic philanthropic governance and maximize impact on poverty reduction and community welfare.

Acknowledgements

References

- BAZNAS. (2023). *Laporan Pengelolaan Zakat Nasional*.
- Bowen, H. R. (2013). *Social responsibilities of the businessman*. University of Iowa Press.
- Dione, F. (2025). *Rp96 Triliun Lebih: Potensi dana CSR di Indonesia*. Jakarta.Ipdn.Ac.Id. <https://jakarta.ipdn.ac.id/?p=1632>.
- Juliansyah, E. (2017). Strategi pengembangan sumber daya perusahaan dalam meningkatkan kinerja PDAM Kabupaten Sukabumi. *Jurnal Ekonomak*, 3(2), 19–37.

- Kusumadmo, E. (2013). *Manajemen Strategik Pengetahuan*. Yogyakarta: Cahaya Atma Pustaka.
- Listya, I. (2021). Implementation Of CSR As Actualitation Of Zis In The Badan Amil Zakat (Baznas). *Maro: Jurnal Ekonomi Syariah Dan Bisnis*, 4(2), 143–155.
- Marthin, Salinding, M. B., & Akim, I. (2017). Implementasi Prinsip Corporate Social Responsibility (Csr) Berdasarkan Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas. *J. Priv. \& Com. L.*, 1, 111.
- Nazir, M. (1988). *Metode Penelitian*. Jakarta: Ghalia Indonesia.
- Rakyatjabar. (2025). *Potensi Dana CSR di Indonesia Capai Rp96 Triliun Lebih*. [Www.Rakyatjabar.Id. https://www.rakyatjabar.id/potensi-dana-csr-di-indonesia-capai-rp96-triliun-lebih](https://www.rakyatjabar.id/potensi-dana-csr-di-indonesia-capai-rp96-triliun-lebih).
- UN. (2002). Report of the World Summit on Sustainable Development. Johannesburg, South Africa. In *Rio +10* (Issue September). <https://undocs.org/en/A/CONF.199/20>.
- Undang-Undang No.23 Tahun 2011 Tentang Pengelolaan Zakat (2011).
- Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas. [http://digilib.unila.ac.id/4949/15/BAB II.pdf](http://digilib.unila.ac.id/4949/15/BAB%20II.pdf)