

CSR AND BRANDING BASED ON ISLAMIC PERSPECTIVE: HABERMAS' CRITICAL THEORY

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Abstract

The purpose of this research is to explore the concept of CSR branding from the perspective of Islam and through the communication theory of Habermas. CSR is understood as a form of corporate responsibility that involves social concern for the environment in order to strengthen its positive image in society. However, some companies distort the concept of CSR towards branding, which is considered by the majority of society as a manipulative act. In Habermas' communication theory, CSR is one form of communicating the social and environmental effects of a company's economic actions on certain groups in society as a whole. And from an Islamic perspective, CSR branding can be communicated effectively and is permissible as long as it does not violate Sharia principles such as honesty, transparency, and avoiding things that contradict Islamic values.

Keywords: *CSR, Branding, Habermas Critical Theory, Islamic Perspective*

1. INTRODUCTION

Corporate Social Responsibility (hereinafter referred to as CSR) is a form of corporate responsibility towards its environment. This responsibility involves social and environmental concern without neglecting the company's ability. The World Business Council for Sustainable Development defines CSR as a business commitment to ethical behavior, legal compliance, and contribution to economic development, as well as improving the quality of life of employees, their families, local communities, and society in general (Rudito and Famiola, 2013). A company should base its decisions not only on financial factors such as profit, but also on the social consequences in its environment, both in the short and long term. CSR can have a positive effect on a company's image when the organization is not only involved in economic development but also supports its employees and meets the needs of the community as a whole. One aspect of a company's social responsibility is fulfilling the moral principles of society. An organization that fulfills its moral obligations with respect to its clients and employees has a positive image in society - that is, a positive corporate image.

Companies that emphasize their social responsibility policies can strengthen their positive image and create a competitive advantage over other companies that leads to "Branding". Branding is about creating and delivering promises to target consumers. These promises can be about functional satisfaction, experiential enrichment, or fulfilling aspirations (Kapferer, 2004 and Keller, 2008). Progressively, branding promises that they care not only about consumers but also about their employees, the environment, and humanity as a whole. According to the American Marketing Association, branding is the customer experience represented by a collection of images and ideas; often referring to symbols such as name, logo, slogan, and design scheme. Brand recognition and other reactions are created by the accumulation of experiences with a particular product or service, both directly related to its use, or through the influence of advertising, design, and media commentary.

Branding is the foundation of a company's marketing umbrella. The primary goal of branding is to build a significant and unique presence in the market that attracts and retains loyal customers. Therefore, it can be said that CSR activities also help in branding the company. Management also recognizes the need to promote socially responsible business practices to achieve

sustainable strategic excellence (Luo and Bhattacharya, 2006; Sen, Bhattacharya, and Korschun, 2006) to enhance corporate character.

However, the majority of the society interprets branding as a manipulative act. Branding is considered a lie or a deception if it does not match reality. Branding as a strategy to shape and build the company's image that leads others or the society to judge solely based on the achievements and accomplishments attained. Although branding needs to be done, it should not be packaged in lies. Branding should not prioritize deceit. Branding should not produce lies. In other words, branding in the context of attracting and enhancing trust from others must be done honestly without manipulation, because the impact of lies can indirectly destroy the company's future. Many CSR activities carried out by companies in Indonesia are irrelevant to the basic concept of CSR, which is to be responsible for all the impacts arising from the company's business activities. In many cases, CSR is manipulative. Companies spend a significant amount of money to build a positive image, to cover up or divert public attention from the negative impacts of their business. For example, mining companies donate a certain amount of money to the communities around the mining location, which makes the community keep silent about the environmental damage caused by the company. In this case, what actually happens is CSR. Prior et al. (2008) stated that companies can engage in CSR manipulatively, using their good intentions as a "smokescreen" to obscure earnings management activities.

In addition, the government also claims that many CSR practices are actually manipulative. This is because there are naughty corporate behaviors in implementing CSR, which raises negative issues about CSR. For example, PT. Harita Grup issued problematic CSR funds, where the CSR funds in the education sector were not distributed properly, so that the people of Pulau Obi felt angry because they had been deceived and this was the biggest lie in mining history (brindonews, 2018). However, business activities in Islamic views are part of religious obligations. Social responsibility refers to a company's obligations to protect and contribute to the community where the company operates. Islam has a principle of balanced responsibility in all forms and scopes, between body and soul, between individuals and families, between individuals and society, and between one society and another (Darmawati, 2014). In Islam, the concept of brotherhood and social justice is known, which can be done by sharing profits/wealth with the surrounding community (Satrio, 2015). By doing so, the company has fulfilled its social responsibility. This is in line with Habermas's critical theory, which states that the relationship between companies and society must be carried out in a fair and sustainable manner.

To prevent such unethical practices, the Indonesian Government has enacted a CSR law. This step, of course, received opposition from entrepreneurs who believed that it could harm the investment climate. Entrepreneurs believed that the issue was only with law enforcement, not creating new laws. This means that the government's actions that are still insufficient in addressing the problem of 'fake' CSR practices are the root of the problem (Berita Satu, 2016). Is the government's statement that corporate CSR activities contain deceitful intrigues true? When viewed on a national scale, corporate involvement in CSR practices is actually increasing, both in terms of participation and program types. In 2023, for example, the number of corporations that entered the performance rating program for companies (PROPER) amounted to 3,741 companies. This figure increased by 44% from 2,593 companies in 2021 (Ministry of Environment and Forestry, 2023). This indicates that more companies are getting involved in CSR practices and are more concerned with environmental issues.

However, if we look at the motivation behind companies' involvement in CSR, the aspirations of the community are still overlooked (Swara and Simatupang, 2020). Based on interviews with 250 companies, Gunawan (2015) found that the main purpose of companies in implementing CSR is only for positive image, while community demands have not been considered important. These findings further reinforce his writing (Gunawan, 2010) that companies tend to disclose positive news, such as achievements or CSR awards, rather than various negative cases, such as boycotts, within their business activities. This fact at least provides an idea that companies

are still too busy pursuing positive image. In fact, such an approach opens up manipulative CSR practices (Damanik, 2011).

2. IMPLEMENTATION METHOD

The type of research used is qualitative research (Mulyadi, 2016). The approach chosen is a critical approach. Habermas' critical hermeneutics theory will be used in this study, which is combined with Sharia principles related to corporate social responsibility. The type and source of data used in this study are secondary data, which includes previous research and studies considered relevant to this study. To analyze the available data properly, accurate and systematic information is required so that the results of the study can describe the object under study. The research methods used in this study are literature review and internet searching. A literature review is a technique for collecting data using references from books, journals, papers, articles, and regulations related to the research object. Internet searching is a data collection technique performed by searching on the internet. As for data analysis, it will be conducted in three stages: data reduction, data presentation, and conclusion

CRITICAL THEORY REVIEW OF HABERMAS

Critical Theory of Habermas on Communicative Action. This theory of communicative action is a legitimate procedure for justifying a moral norm of every religious institution in the situation of a pluralistic modern society. In the theory of communicative action, Habermas states that the most basic human action is communicative or interaction. The goal of communication is mutual understanding (Sari, Mediaty, and Said, 2020). The critical theory of Habermas combines ideas from philosophy, sociology, and political theory. This theory emphasizes the importance of open and fair dialogue and communication between all parties in achieving social justice and democracy. In the context of CSR, the critical theory of Habermas can be applied to strengthen the relationship between companies and society in a fair and sustainable way. In Habermas' theory, rational and open communication is the key to achieving a more just and democratic society. In the context of CSR, the principles of Habermas' theory can be applied to ensure that companies consider the views and needs of the community in their CSR activities. This can be achieved by applying principles of fair and transparent dialogue and partnership with the community and other stakeholders.

In practice, companies that apply critical theory of Habermas in CSR can conduct open consultations with the community and other stakeholders to obtain input on their CSR programs. Companies can also facilitate open discussions and dialogues with other stakeholders to ensure that their CSR programs are relevant to their needs and expectations. In addition, the critical theory of Habermas also emphasizes the importance of transparency in communication and access to information. In the context of CSR, companies must ensure that information about their CSR activities is publicly available and easily accessible to the community and other stakeholders. This can help build trust and support fair and sustainable partnerships between companies and communities.

In the critical theory of Habermas, social justice and democracy can only be achieved if there is a balance of power and fair distribution of resources among all parties. Therefore, companies that apply critical theory of Habermas in CSR must ensure that their CSR programs reflect the needs and interests of the community and other stakeholders, and not just the interests of the company alone. By applying the principles of Habermas' critical theory in CSR, companies can build better relationships with the community and other stakeholders, achieve their CSR goals more effectively and sustainably, and promote social justice and democracy more broadly.

The Implementation of Corporate Social Responsibility (CSR) in Indonesia

Implementation of Corporate Social Responsibility (CSR) in Indonesia has been clearly regulated through Law No. 40 of 2007 concerning Limited Liability Companies. Article 74 paragraph (1) and (2) stipulate that every Limited Liability Company is required to carry out social

and environmental responsibilities. Furthermore, Government Regulation No. 47 of 2012 on the Social and Environmental Responsibility of Limited Liability Companies specifies the social and environmental responsibilities that must be fulfilled by Limited Liability Companies. The Private Sector CSR Implementation Guidelines, issued by the Coordinating Ministry for Economic Affairs in 2014, serve as a guide for private companies in implementing CSR activities. Research by Chambers (2003) on CSR practices in seven Asian countries revealed that Indonesia has the lowest penetration and level of community involvement in CSR. This should be an evaluation for the implementation of CSR in Indonesia, whether all businesses in Indonesia are aware that they have an obligation to implement CSR. Indeed, there is still a lot of debate about the implementation of CSR, especially since discussions about CSR implementation have been accompanied by the government's CSR legal framework. Considering that CSR implementation is now mandatory, it is also an act of voluntarism.

The implementation of CSR should be realized by all businesses in Indonesia, not to make them go bankrupt. Instead, CSR activities in engaging with the community will make businesses more sustainable and able to run together. A deficiency on one side will not make Indonesia a better country. Therefore, it is important to note that CSR implementation should not be an effort to provide "fish" but to provide "fishing rods" to avoid dependency on businesses and instead encourage self-sufficiency and the development of Indonesia together. Therefore, CSR programs should avoid being purely formal, charitable, and short-term in nature so that the goals of CSR implementation are achieved, namely to create a self-reliant community

3. RESULTS AND DISCUSSION

CSR and Branding

CSR (Corporate Social Responsibility) is a concept in which companies contribute positively to the community and environment around their operations. Branding or image building is a company's effort to build a positive image in the eyes of the public through various activities, including CSR programs. In this case, CSR can help companies build a positive image in the eyes of the public because these programs demonstrate that the company cares and is responsible for the community and environment around their operations. However, the majority of society perceives branding as a manipulative action by companies as a strategy to shape and build their own image that leads others or the public to evaluate them based only on their achievements and accomplishments. It should be noted that CSR programs that only aim to improve the company's image without providing real benefits to the community and environment can be considered mere branding actions and will not provide significant positive impact for the company.

Therefore, CSR programs should be carried out with clear objectives and able to provide real benefits to the community and environment around the company, as CSR is one form of the company's social responsibility, responsibility to stakeholders including employees, shareholders, consumers, and the community and environment. To ensure that the business and its impact are sustainable in the long term, companies should not only be profit-oriented, but also involve its impact on employees, the community, and the environment. All actions and decisions must not only aim for profit and be lawful, but businesses must also be conducted with upholding the proper ethics and morals. Setiawan (2017) in his article "Personal Branding vs Pencitraan" on *kompas.com* explained that in fact, *pencitraan* is more related to activities carried out to shape someone's image according to the desires or expectations of the public in order to gain sympathy, sometimes this effort is also done to cover up something bad. Or in other words, *pencitraan* is "packaging oneself" with an image that the public likes, even though the value given is sometimes unclear or even tends to be empty.

On the other hand, CSR is not just about charity and donations, CSR is also not for branding purposes, but beyond that, the company is responsible for all the actions taken and accountable to the state and society. CSR also cannot be used as a tool to "cover up" bad actions taken by the company. If a company takes actions that harm the community or the environment, CSR programs will not be able to improve their image in the eyes of the public. As stated by Jalal

(2016), companies are prohibited from narrowing and distorting the understanding of CSR into just corporate donations. CSR from the beginning has meant responsibility for the impacts caused by the company's decisions and operations. This is a matter of the economic, social, and environmental performance of the company; not a matter of how much money the company donates, which is sometimes used to cover up poor performance or the company's sins.

As an example, here are some cases of CSR branding that the author collected from various sources (see table 1).

Table 1. Branding in CSR Implementation

No.	Company	Cases
1.	PT. Unilever	Through CSR and its slogan 'making sustainability part of everyday life,' Unilever creates the illusion that the company and its products have a 'good purpose.' Therefore, consumers are likely to continue buying their products even though their public image is not entirely accurate or can be considered a myth. This type of branding not only creates a sort of 'shiny layer' but also provides a way for Unilever to deflect various claims and criticisms voiced by the public by giving calculated narratives to consumers. Many of the CSR efforts made by companies are used only to cover up their mistakes. This is often caused by the fact that CSR programs and campaigns are determined by the companies themselves and usually choose the most profitable path for the company rather than what is best for all parties (Budiarto, 2022).
2.	Yayasan Aksi Cepat Tanggap (ACT)	Through its slogan "care for humanity," ACT committed embezzlement of CSR funds from Boeing intended for the families of the Lion Air JT-610 plane crash victims. The funds were not used for social facility development as they should have been (cnnindonesia.com, 2022).
3.	Perbankan Syariah	Through the Islamic paradigm, the hidden agenda is to serve social and community interests. This indication leads to the goal of creating, shaping, and maintaining the positive side of the company in the eyes of both shareholders and stakeholders. According to researchers, this indication is similar to the myth that exists in society regarding CSR activities, which is seen only as a means to maintain the positive image of the company (Anggraeni, Sukoharsono, Achsin, 2019).
4.	PT. Harita Group	Through the CSR program in the field of education, a problem has arisen where the CSR funds are not being channeled as they should be, causing the average students to continue to higher education using their own personal funds. Therefore, the people of Obi Island feel deceived, and this is the biggest lie in the history of mining (brindonews, 2018).

Based on the above case, it indicates that there are many manipulative CSR practices. There are still companies that use CSR as a branding opportunity to prove themselves to the public and their competitors, as well as a promotional tool to win the hearts of the community. However, CSR programs should ideally be carried out with integrity and a commitment to providing real benefits to the community and environment around the company, as well as to maintain trust and the company's reputation in the eyes of the public, rather than solely for profit or enhancing the company's image.

Branding CSR In Islamic Perspective

CSR or social responsibility has now become an important part of running a business. Many companies are now actively engaged in CSR, both through direct action and through the media. In the era of image warfare, CSR is seen as a marketing approach before entering the market (community). Brand positioning or brand image is still heard and clearly seen in all CSR activities and programs. CSR is seen as a corporate ploy to improve a company's image for various reasons. Referring to the applicable regulations in Indonesia, it can be concluded that such activities are permissible because there are no regulations governing them. Additionally, many companies utilize CSR as a means of promoting their business. In Islam, social responsibility is an obligation and a fundamental value. This can be seen from the third pillar of Islam, which is "paying zakat", which aims to fulfill the rights of others that are contained in the wealth owned. The basics for understanding and living life in accordance with Islam, including social responsibility, are called sharia.

With sharia, humans can know the complete guide for living, such as religion, social justice, business, and so on. Islam teaches Muslims to be actively involved in their environment, thereby increasing spirituality and social justice. This is one of the implementations of "hablum minallah, hablum minannaas", which means interaction with the Creator and interaction with humans. Islam places economic aspects and social responsibilities on an equal footing, and both aspects must be regulated so that each receives its fair share. Islam has a principle of balanced accountability in all forms and scopes that are integrated in all areas of life, including religion, economy, and socio-political-culture. This concept of balance is also related to the balance between the soul and the body, the individual and the family, the individual and the social, and between societies.

CSR in the Islamic perspective is a concept that offers a balance of interests between shareholders and stakeholders. This balance between economic and social aspects can be seen in the basic principles of Islam's business ethics that can be used as a concept, namely tauhid (unity), equilibrium, free will, and responsibility. These principles are in line with the concept of CSR, because basically all business activities are seen as a form of worship to Allah SWT. The main principle in Islam is the principle of tauhid or oneness of God, which means that everything in the universe is a creation of Allah. In essence, tauhid should be the foundation of every Muslim in carrying out all aspects of their life, including business activities. Every business activity should be viewed as an act of worship, as there is a unity between business activities and morality aimed at obtaining the pleasure of Allah. From the understanding above, it can be inferred that business behavior is not solely a matter of human relationships, but has a divine nature. The willingness to cooperate among parties and transparency are characteristics and mandatory qualities in business. If these characteristics and qualities are not present, then the business conducted will not bring profit and benefit. The principle of tauhid is related to the principles of prophethood (the qualities of the Prophet), which consist of shiddiq, fathanah, amanah, and tabligh.

Shiddiq means honesty that underlies speech, beliefs, and actions based on the values of truth taught by Islam. In Islamic business, the key element that must be emphasized is honesty, which is demonstrated by every word proven by behavior, grounded in truth and based on existing facts. Consistency in faith and good values, even when facing challenges. Steadfastness in goodness is displayed through firmness, patience, and perseverance in order to achieve something optimal. Honesty in business activities is a necessity. Islam strongly prohibits deceit and fraud in business activities because they can cause losses, hostility, and conflicts. Business transactions conducted with deception are forbidden in Islam, therefore a Muslim must be honest in every action. Dishonesty is the cause of injustice, whereas justice is one of the main moral values of Islamic teachings. The appreciation of Islamic teachings on business activities stems from the provision of Allah that every business activity carried out by a Muslim must be done well based on willingness.

CSR activities so far have only acted as a promotion tool to obtain a positive company image, which is a form of deception or dishonesty. Whereas the essence of CSR is improving the

quality of life of the community in the long term, sustainable development, and environmental sustainability. CSR in Islam is inherent in all business activities carried out by companies, starting from input, process, and output. Companies are required to use humane methods, not use technology that can lead to environmental damage, produce safe products, and other things that are prohibited in Islamic.

Branding in CSR should not be made as the main goal, but as a reasonable result of well-integrated and sustainable CSR activities. Branding in CSR can occur if a company intentionally promotes their CSR activities to enhance their image in the eyes of the public, without considering the actual results of those CSR activities. If CSR is packaged with lies or other unethical practices, it will have a negative impact on the company's image and can result in long-term negative effects on business relationships and public trust. Many companies claim to engage in CSR activities as part of their marketing strategy or efforts to manage their image, but in reality, they do not pay attention to ethical values and truth in their implementation. In the short term, this practice may succeed in improving the company's image. However, in the long run, dishonesty will be exposed and the company will lose the trust of consumers and other stakeholders. In addition, if the lies in CSR involve fraud or legal violations, the company may face serious legal claims and sanctions. Meanwhile, if branding is done in an honest and transparent way, and the company ensures that their CSR activities focus on sustainable results and provide real benefits to the community and the environment, this can help build a positive reputation for the company and provide real added value for stakeholders.

In the perspective of Islam, CSR should be carried out with the aim of helping society and the environment, and not solely for profit or improving the company's image. In the view of Islam, CSR activities should be carried out with high integrity and transparency, and ensuring that all claims related to CSR can be fully accountable. Branding CSR in the perspective of Islam refers to a company's efforts to promote their CSR activities in a manner that is in accordance with Islamic values and Sharia principles. In Islam's view, CSR is not only about providing financial aid or donations, but also about building good relationships with the community and the surrounding environment. Branding CSR in the Islamic perspective can also refer to a company's efforts to improve their image in the public eye in a halal and in accordance with Islamic values manner. This includes managing transparent, ethical, and sustainable CSR programs and promoting these CSR activities in a manner that is in line with Sharia principles. These principles are certainly based on the Quran and Sunnah.

Elasrag H (2015) argues that there are four basic principles of CSR. First, unity, which is based on the verse in al-Hadid 5 and al-Baqarah 28. These verses remind us that Allah created the heavens, the earth, and the universe, and humans will be responsible for their lives in the future. Therefore, economic activities, including CSR, must be conducted according to Sharia principles, as a form of accountability to Allah. Second, vigour and trusteeship, human leaders on earth should have a great responsibility in utilizing the facilities and resources given, in order to provide great benefits and positive changes for the social and environmental surroundings. Third, justice and equilibrium, this principle functions to maintain justice and balance, so that in the implementation of CSR, community life can be harmonious and a realization of the company's vision, mission, and values. Additionally, it increases social trust and cooperation. The last basic principle is rights and responsibilities, this principle reminds us that there are rights and responsibilities that must be fulfilled, in order to create shared interests and welfare, and it is important to apply this principle to CSR activities.

Samsyiah et al. (2014) and Kalbarini and Suprayogi (2014) added that the principles of corporate social responsibility in Sharia are fair sharing, rahmatan lil alamin (mercy for all creations), and maslahah (public interest). According to Artha Uly and Abdullah Kelib, some Islamic principles that are applied in conducting business related to CSR are preserving the environment (QS: Al-Maidah:32), efforts to eradicate poverty (QS: Al-Hasyr:7), prioritizing something that is morally clean over something that is morally dirty, even if it brings greater profits (QS: Al-Maidah:103), and being honest and trustworthy (QS: Al-Anfal:27). Therefore, companies

should ensure that their CSR activities are conducted with integrity, transparency, and well-integrated with their business strategies. The branding of CSR should be a reasonable outcome of consistent and sustainable CSR activities, and not the primary goal of the CSR activities themselves.

4. CONCLUSION

Based on the discussion, it can be concluded that CSR in the Islamic perspective should be carried out with the aim of helping society and the environment, and not solely for the purpose of gaining profit or improving the company's image. CSR activities must be carried out with high integrity and transparency, and ensuring that all claims related to CSR can be accounted for. Branding CSR in the Islamic perspective refers to the company's efforts to promote their CSR activities in a way that is in line with Islamic values and Shariah principles. CSR is not just about providing financial assistance or donations, but also about building good relationships with the community and the environment. Branding CSR in the Islamic perspective can also refer to the company's efforts to improve their image in the public eye in a halal and in accordance with Islamic values way. There are several Islamic principles that should be applied in running businesses related to CSR, including environmental sustainability, poverty reduction, prioritizing moral cleanliness over moral dirtiness, and honesty and trustworthiness. Therefore, companies must ensure that their CSR activities are carried out honestly, transparently, and well-integrated with their business strategies. Image building in CSR should be the reasonable result of consistent and sustainable CSR activities, and not the main goal of the CSR activities themselves.

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