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CORPORATE SOCIAL RESPONSIBILITY FUNDS OF URUQ STONE MINING COMPANY IN MEMPAWAH REGENCY FROM AN ISLAMIC ECONOMIC PERSPECTIVE: AN ECO-THEOLOGICAL BASED ANALYSIS

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ABSTRACT

This study analyzes the implementation of Corporate Social Responsibility (CSR) funds by the Batu Uruq company in Mempawah Regency from an Islamic economic perspective using an eco-theological approach. The research focuses on the extent to which the management and distribution of CSR funds reflect the principles of justice, sustainability, and moral responsibility towards the environment and the surrounding community. The research method used is qualitative through a descriptive-analytical approach, involving interviews, field observations, and a review of company documents and related regulations.The results of the study indicate that the implementation of CSR by Batu Uruq company is still largely philanthropic and has not been systematically integrated into the framework of sustainable development. Although there are programs aimed at community empowerment—such as support for public facilities, educational assistance, and environmental preservation— fund allocation and program planning do not fully reflect the principles of maqāṣid al-sharī'ah , especially in terms of ecological balance and the economic sustainability of local communities. The Islamic eco-theological approach emphasizes that humans are obliged to maintain environmental trust as part of their worship and responsibility as khalifahs on earth. In this context, CSR should not only be a reputation strategy, but also a form of spiritual and social commitment of the company.This study concludes that optimizing the implementation of CSR at Batu Uruq requires the integration of Islamic economic values through more participatory, transparent, and long-term planning. An eco-theological approach can serve as an ethical foundation for strengthening harmonious relations between the company and its stakeholders . society and the environment, so that holistic and equitable sustainability is created.

Keywords: CSR, Islamic Economics, Eco-Theology, Batu Uruq, Mempawah

1. INTRODUCTION

Sustainable development has become a central issue in modern economic discourse, particularly when it comes to the relationship between industrial activity and environmental sustainability. In many regions, particularly those rich in natural resources, industrial activities, including the stone and building materials mining sector, often present a dilemma between the need for economic development and the demands of environmental preservation. Mempawah Regency, as one of the regions experiencing growth in the natural resource-based industrial

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sector, faces this challenge. The Batu Uruq Company operating in this region not only plays an economic role through the production and distribution of materials but is also required to carry out its social responsibilities, particularly through the implementation of Corporate Social Responsibility (CSR) (Noor Wahyuningsih , Marlon Ivanhoe Aipassa, and Enos Paselle 2023). CSR is a crucial instrument in addressing the social and environmental impacts of industrial activities, while also demonstrating that companies are not solely profit-oriented, but also focused on the sustainability of the ecosystem and the well-being of the surrounding community.

In the context of regional development, CSR has strategic significance. A properly formulated and implemented CSR program can bridge community needs with a company's moral and legal responsibilities. This becomes even more crucial when a company's activities have the potential to put pressure on the environment, such as changes in the landscape, reduced soil quality, and potential ecosystem damage. Ideally, CSR implementation should not stop at charitable activities but should become an integral part of a company's sustainability management. However, in many regions, CSR is still understood merely as providing financial assistance or ceremonial programs that lack long-term impact. Therefore, a more comprehensive analysis is needed, particularly within the framework of Islamic values that emphasize justice, balance, and environmental stewardship (Chmad Budiman, Paramita Prananingtyas, and Novira Maharani Sukma 2020).

An Islamic economic perspective provides rich insights into the relationship between humans, wealth, and the environment. Islam views economic activity not merely as a means of fulfilling material needs, but also as an act of worship and a form of trust. The concept of maqāṣid al-sharī'ah, for example, emphasizes the preservation of five primary aspects of life, including wealth, life, and the environment. This directs economic activity to align with the principle of benefit and avoid harm. The Quran depicts humans as caliphs on earth, meaning they have the duty to protect and manage nature responsibly. Therefore, implementing CSR by companies is not only a requirement of modern regulations but also a moral and spiritual obligation aligned with Islamic teachings (Anto, MH, & Astuti, DR 2008).

The eco-theological approach in Islamic economics then becomes a relevant analytical tool for examining the implementation of CSR by companies like Batu Uruq. Eco-theology combines theological values with ecological awareness, where nature is understood not merely as an object of exploitation, but as an integral part of God's creation that must be maintained in balance. With this approach, CSR can be evaluated not only in terms of program effectiveness, but also in terms of its alignment with the principles of nature management and respect for life. This approach provides a more holistic understanding, not only looking at the company's relationship with society, but also at the spiritual relationship of humans to the environment. In the context of Mempawah Regency, an area rich in natural resources but also vulnerable to ecological damage, an eco-theological-based analysis is crucial to determine whether a company's CSR is aligned with the sustainability values taught by Islam.

The implementation of CSR by Batu Uruq Company is a concern because stone and natural material processing activities have direct consequences for the environment. If not managed carefully, these activities can cause erosion, pollution, or changes in ecological structures that impact the surrounding community. Therefore, the company must have a strong commitment not only to reduce negative impacts but also to make a real contribution to environmental restoration and preservation. CSR programs aimed at community empowerment, social infrastructure development, and nature conservation are important steps towards achieving sustainability. However, it is important to assess the extent to which these programs are truly felt by the

community, whether they are designed based on real needs, and whether their implementation is consistent with Islamic economic ethics (Andika Mubarok).

On the other hand, communities also have specific perceptions and expectations regarding the existence of companies. Ideally, the relationship between companies and communities should be synergistic. Communities are not merely passive objects of CSR activities, but rather partners in building shared prosperity. Therefore, research on the implementation of Islamic economic-based CSR in Mempawah Regency is crucial to identifying these dynamics. Has the company involved the community in program planning and evaluation? Are CSR funds managed transparently and accountably? These questions are relevant to understanding the extent to which CSR plays a role in creating equitable economic governance (Dwi Rangga Prasetyo et al).

This study is also important because the understanding of CSR within an Islamic economic framework is still evolving. Contemporary literature has seen much discussion about how sharia principles can be applied to modern corporate activities. Islam teaches values such as honesty, transparency, social responsibility, and environmental stewardship. These values should be the foundation of corporate policies, including CSR implementation. By emphasizing the concepts of khalifah (vicegerent), amanah (trust), and the prohibition of causing harm (fasād) as the basis of analysis, this study seeks to assess the extent to which corporate CSR reflects Islamic teachings. This is not only important from a moral perspective but also serves as an indicator of good corporate governance.

Thus, research on the implementation of CSR funds by Batu Uruq Company in Mempawah Regency from an Islamic economic perspective with an eco-theological approach has academic and practical urgency. Academically, this study offers a contribution in broadening the understanding of the integration of Islamic values in CSR practices, while enriching the literature on natural resource management based on Islamic ethics. Practically, the results of this study can serve as recommendations for companies in managing environmental impacts more wisely, for local governments in formulating CSR monitoring policies, and for communities in strengthening their participation in sustainability programs. Ultimately, this research is expected to demonstrate that CSR is not merely an administrative obligation, but a concrete manifestation of Islamic spiritual and ethical values in maintaining the balance of life and environmental sustainability (Pratiwi, P., Ekawati, E., Kurniawan, M., & Restianita, O. 2021).

2. METHODS

This research uses a qualitative approach with a case study design. This approach was chosen because the focus of the research is to understand in-depth how the Batu Uruq company implements CSR funds and how These practices are perceived from an Islamic economic perspective and linked to eco-theological principles. Qualitative research allows researchers to explore meanings, values, and social practices that cannot be measured quantitatively.

The research location was in Mempawah Regency, specifically the Batu Uruq company and the surrounding community, which are beneficiaries of the CSR program. Informants were selected purposively, namely those deemed to have relevant information, such as company management handling CSR, community leaders, program beneficiaries, and academics or religious scholars who understand the concepts of Islamic economics and eco-theology.

Data collection was conducted through in-depth interviews to obtain a detailed overview of the planning, implementation, and evaluation of CSR programs. Field observations were used to directly observe the types of CSR activities and their impact on the community and the

environment. Documentation included reviewing CSR reports, company policies, local government documents, activity photographs, and other supporting archives.

Data analysis was conducted through the stages of data reduction, data presentation, and thematic conclusion drawing. The collected data were analyzed by comparing the company's CSR practices with Islamic economic principles such as justice, welfare, social responsibility (amanah), and the concepts of sustainability and natural balance in Islamic eco-theology. Data validity was maintained through triangulation techniques, both source and method, to ensure the accuracy and reliability of the findings.

The results of the analysis are then used to present a comprehensive picture of the extent to which the implementation of the Batu Uruq company's CSR funds is in line with Islamic economic values and its contribution to environmental sustainability based on an eco-theological perspective.

3. RESULTS AND DISCUSSION

A. Implementation of CSR by Batu Uruq Company in Mempawah Regency

Corporate Social Responsibility (CSR) is a concept that emphasizes that business activities are not solely oriented toward economic profit but must also consider social, environmental, and community welfare impacts. In the context of Mempawah Regency, West Kalimantan, the presence of companies operating in the uruq stone mining sector has a significant impact on local social and environmental conditions. While uruq stone mining activities are a driving force for infrastructure development in various regions, they are not free from the potential for environmental degradation, social conflict, landscape changes, and risks to public health. Therefore, the implementation of CSR is a crucial instrument for maintaining a balance between development needs and regional sustainability (Monica C. Matheosz, Wulanmas APG Frederik, and Elrik Ronald Rorie 2024).

Ruq stone companies in Mempawah generally operate on land adjacent to residential areas or areas with a high level of ecological vulnerability. This situation requires companies to carry out CSR activities in a planned, measured manner, and in accordance with community needs. One of the most basic forms of implementing social responsibility is ensuring that all operational permitting processes have been properly followed, including environmental impact analysis and public consultation with local communities. Without a sound legal foundation, CSR programs are likely to lack long-term value in the community and can even lead to negative perceptions that CSR is merely a corporate image-boosting tool.

In practice, CSR programs at uruq stone companies in Mempawah Regency can address various aspects. Environmental aspects are a top priority because mining activities have the potential to significantly impact soil, air, and water quality. More committed companies typically offer post-mining land reclamation programs, replanting native vegetation, and managing dust and waste. Land reclamation is not only a legal obligation but also a tangible manifestation of the company's commitment to ecosystem balance. Planned reforestation programs, such as tree planting in areas where mining has been completed, have long-term positive impacts, including restoring ecological functions and preventing erosion (Dwi Kartini 2020).

Furthermore, managing dust and noise impacts is also an important part of environmental CSR. Roads used by trucks transporting uruq stone often generate dust that disrupts public comfort. Several companies are working to mitigate this impact through regular road watering, the use of load guards, and vehicle maintenance. These programs may seem simple, but they are

highly significant for the community, especially in areas where roads are close to residential areas or schools (Ejen Hendar 2011)

In the social sector, the implementation of CSR by Batu Uruq companies can be realized through community empowerment and improving the quality of life. Companies can support local communities through educational programs such as providing scholarships, providing school facilities, or providing skills training for youth. Entrepreneurship training or capacity building for the local workforce allows communities to have better economic opportunities, including participation as suppliers or employees in the company. Through this strategy, companies build more harmonious relationships with local residents because the community directly benefits from their presence.

In addition to education, supporting healthcare facilities is also a much-needed CSR program in several villages in Mempawah. Companies can provide assistance such as procuring medical equipment, renovating community health centers, or conducting regular health checks for the community. In areas where air particulate levels are increasing due to mining activities, regular health checks to monitor the community's respiratory health are crucial. This not only helps the community but also demonstrates the company's concern for the impact of its operations.

CSR programs can also take the form of village infrastructure development. Companies often contribute to village road repairs, small bridge construction, road paving assistance, or the provision of clean water facilities. Good infrastructure supports community mobility and improves access to public services (Andriana, Novianti, E., Priyatna, CC, & Rejeki), DS 2019). For companies, these contributions also constitute a form of social investment, strengthening partnerships with the community while minimizing the potential for social conflict.

Economically, the presence of uruq stone companies often creates job opportunities for local communities. However, these opportunities must be managed effectively to prevent inequality. CSR programs can be directed at improving the competency of the local workforce so they can compete with workers from outside the region. Training in heavy equipment operators, occupational safety, administration, and basic mining techniques are examples of relevant programs. By providing local people with opportunities to work for the company, the village economy moves faster and prosperity improves.

However, CSR implementation doesn't always run smoothly. Some companies still view CSR as a burden, not a social investment. In some cases, CSR programs are implemented sporadically, unplanned, and merely react to community complaints (Nugraha, AR, Sumartias, S., Novianti, E., & Komariah, K. 2015). This leads to companies' presence actually creating social tensions. The mismatch between CSR programs and community needs often leads to problems. For example, a community may need road repairs or dust mitigation, but the company provides assistance in the form of ceremonial activities that have little impact. This lack of communication prevents companies from understanding community priorities.

To address this, a structured dialogue mechanism is needed between companies, village governments, and community leaders. This communication forum can serve as a platform for submitting targeted CSR program proposals. A participatory approach provides space for communities to determine programs that are truly relevant to their needs. Companies that implement a participatory model in CSR are typically able to build more stable social relationships and gain legitimacy from the community.

The local government also plays a crucial role in overseeing the implementation of CSR by uruq stone companies in Mempawah Regency. Through local regulations or technical guidelines,

the government can ensure that companies not only fulfill administrative obligations but also implement CSR programs sustainably. This oversight needs to be firm yet constructive. The government can encourage companies to prepare annual CSR reports, monitor reclamation activities, and ensure that social programs are effectively implemented (Agustinah, D. 2013).

In the context of long-term sustainability, uruq stone companies in Mempawah need to implement ESG (Environmental, Social, and Governance) principles as part of their governance. Good CSR not only prioritizes short-term programs but also develops measurable environmental impact management strategies. For example, implementing environmentally friendly technology to minimize pollution, using more efficient equipment, and mapping disaster-prone areas resulting from mining activities. In this way, companies not only meet community demands but also safeguard their long-term reputation (Marthin , M. , Salinding, MB , & Akim, I. 2018).

From a community perspective, the Uruq Stone Company's CSR implementation offers immediate benefits, but active community participation is also crucial. Collaboration between the community, the company, and the government will strengthen the effectiveness of the CSR program. If this partnership works well, social conflict can be avoided and all parties benefit. For the community, improved public facilities, economic opportunities, and a well-managed environment are positive values. For the company, harmonious relations with the community can reduce the risk of operational disruptions. For local governments, CSR implementation helps optimize regional development without having to rely entirely on regional budgets (Ramadhani, NE, & Shofwan, S. 2022).

Overall, the implementation of CSR by the uruq stone company in Mempawah Regency is an integral effort to balance development needs with environmental conservation and social welfare. Although there are still challenges in its implementation, the company's commitment to implementing CSR consistently and with quality will have a significant positive impact. Companies need to view CSR not as an obligation, but as an opportunity to create shared value between the business world and the community. With a more collaborative, sustainable approach, and sensitivity to local needs, CSR implementation can become a strong foundation for realizing equitable development in Mempawah Regency .

B. Islamic Economic Review of CSR Implementation of Batu Uruq Company in Mempawah Regency

An Islamic economic perspective on the implementation of Corporate Social Responsibility (CSR) at Batu Uruq Company in Mempawah Regency can be analyzed by examining the extent to which these social responsibility practices align with sharia principles, including justice, sustainability, mutual assistance, and environmental preservation (Abu Bakar, F. and Yusof, M. 2015),. Islamic economics views business activities not solely as a means of generating profit but also as a means of achieving the public good. Therefore, CSR is not an optional additional program, but rather part of a company's moral and spiritual obligation as an economic actor in society.

Batu Uruq Company is a business entity operating in the natural resources sector, so its existence is closely linked to environmental, social, and local government regulations. The stone industry, including stone crushing and material mining, often has environmental impacts such as changes in land contour, dust, vibrations, road damage, and potential water quality degradation. Furthermore, this industrial activity interacts directly with the lives of surrounding communities, particularly in terms of employment opportunities, safety, and social resilience. Therefore, proper CSR implementation is crucial to maintaining a balance between the company's economic

activities and environmental sustainability and the well-being of the local community (Ali, M., Khan, SM, Puah, CH, Mubarik, MS, & Ashfaq, M. 2023).

From an Islamic economic perspective, every company activity must be designed to avoid harm and maximize benefits. The principle of "la darar wa la dirar" teaches that no harm should be caused or repaid with harm. This principle can serve as an ethical basis for the Batu Uruq company to ensure that production and operational activities do not harm the surrounding community. For example, the company must adhere to operational safety standards, control dust production, provide transportation routes that do not damage village infrastructure, and ensure that water pollution does not occur. These actions are part of social responsibility, which is not only legal but also religious according to Islamic economics.

CSR in Islam is also closely linked to the concept of maslahah, which is any effort aimed at creating the common good and preventing harm. In the context of the Batu Uruq company, maslahah can be implemented through community empowerment programs and social infrastructure development. This includes the provision of public facilities such as roads, bridges, lighting, clean water sources, educational facilities, and support for local religious and socio-cultural activities. If the company is able to provide tangible benefits such as employment opportunities, skills training, and financial support for social activities, its existence will provide added value to the Mempawah community and align with the maslahah principle in Islamic economics (Amran, A., Fauzi, H., Purwanto, Y., Darus, F., Yusoff, H., Zain, M., Naim, D. and Nejati, M. 2017).

Furthermore, the concept of distributive justice in Islamic economics emphasizes that economic benefits must be distributed fairly. This justice does not mean that all parties receive an equal share , but rather ensures that the benefits and burdens of the business are not unequal. In practice, the Batu Uruq company is expected to provide employment for local residents, employ them at a fair wage, provide occupational health and safety protection, and maintain harmonious relations with the village government and community groups. If the company only exploits natural resources but fails to provide adequate compensation to the community and the environment, it would contradict the concept of justice from a sharia perspective.

Transparency and accountability are crucial aspects of assessing CSR based on Islamic economics. Islam emphasizes honesty in transactions and prohibits fraud or concealing information that could harm others. Therefore, Batu Uruq should have a clear CSR reporting mechanism, covering operational impacts, environmental management plans, and the allocation of social funds. This transparency allows the public to assess the extent to which social responsibility is carried out sincerely or simply as a formality. This accountability is also related to amanah (trust), a key concept in Islam that mandates that all work must be carried out with sincerity and dedication for the common good (Bukhari, SAA, Hashim, F. and Amran, AB 2020).

In the context of environmental management, Islamic economics positions humans as caliphs tasked with preserving the earth. This principle requires companies exploiting natural resources to maintain environmental sustainability through land rehabilitation, waste management, pollution reduction, and nature conservation. If the Batu Uruq company reclaims former mining areas, replants vegetation, or adopts environmentally friendly technologies, this aligns with Islamic teachings on maintaining the balance of nature. Good environmental management will also reduce conflicts between companies and communities that often arise from pollution and damage to public facilities.

From a social perspective, Islamic economics teaches the concept of ta'awun, or cooperation and mutual assistance in good deeds. In CSR practices, ta'awun can be seen through collaboration

between companies, the government, and the community. This collaboration can take the form of developing village development programs, developing local micro-enterprises, providing educational scholarships, or social activities such as health and environmental cleanliness. If the Batu Uruq company establishes good communication with community leaders, traditional institutions, and village officials in determining its CSR program, it will strengthen social ties and create harmonious and productive relationships (Dusuki, AW 2008).

Ideal CSR, from an Islamic perspective, is not only material but also has a spiritual and moral impact. Companies can contribute to religious activities such as building mosques, providing assistance for Islamic holidays, or supporting religious education for youth and children. These activities not only improve social welfare but also shape a more religious, harmonious, and morally sound society. In the long term, a morally strong community will become a strategic partner for companies, able to maintain order, improve security, and create a social environment conducive to business sustainability (Hassan, A. and Harahap, SS 2010).

On the other hand, the Batu Uruq company's CSR implementation must avoid motives that conflict with Sharia principles, such as showing off or carrying out social activities solely for public image. CSR must be carried out with sincere intentions, oriented toward the public good, and free from any element of exploitation of the community. For example, companies should not use CSR activities to cover up negative practices such as pollution or legal violations. Transparency and honesty are the main foundations for these social activities to truly have a positive impact and be accepted by the community as a form of real responsibility.

Companies must also ensure that any form of CSR undertaken does not violate Islamic halal-haram (permissible) provisions. CSR funds must be directed towards halal and beneficial activities, and must not be used to support industries or activities prohibited by Sharia. Social fund management can refer to the concepts of zakat, infaq, and sedekah, which have both spiritual and social value (Amran, A., Darus, F., Yusoff, H. and Zain, MM 2015). A company's zakat can be directed to local beneficiaries near its operational locations, so that underprivileged communities in the Mempawah area can directly benefit from the company's presence.

In the relationship between companies and local governments, Islamic economics recognizes the importance of regulatory compliance, as it is part of ethical transactions. Therefore, the Batu Uruq company must comply with permits, tax payments, and environmental and occupational safety regulations. This compliance is a form of CSR that should not be overlooked, as its benefits benefit the wider community through regional development. If a company operates without proper permits, damages public facilities, or evades its financial obligations to the state, these practices violate the Islamic principles of justice and trustworthiness.

From an Islamic economic perspective, one indicator of CSR success is the creation of long-term sustainability. This sustainability encompasses the company's economic sustainability, the environment, and community well-being. If the Batu Uruq company focuses solely on short-term profits without considering long-term impacts, its existence will pose a threat to social and ecological stability. However, if the company implements sustainable, long-term-oriented CSR planning and involves the community, mutually beneficial relationships can be consistently built (Jaiyeoba, HB and Adewale, AA 2015).

Overall, an Islamic economic review of the Batu Uruq company's CSR implementation in Mempawah Regency shows that social responsibility is not only a legal obligation but also a moral and religious requirement. Companies must conduct their operations with due regard for sharia values such as justice, trustworthiness, maslahah (benefit), environmental stewardship, and mutual assistance in good deeds. Implementing CSR in accordance with these principles will benefit

society, the environment, and the company itself (Kamil, NM and Jan, MT 2014). The community will experience direct benefits in the form of improved welfare and quality of life, while the company will gain social legitimacy, community support, and long-term business sustainability. Thus, implementing CSR based on Islamic economic principles can become a model for fair, sustainable, and blessed business management for all parties.

C. An Eco-Theological Analysis of CSR Fund Management of Batu Uruq Company in Mempawah Regency

An eco-theological analysis of the management of Corporate Social Responsibility funds at an uruq stone company in Mempawah Regency requires a deep understanding of the relationship between economic activity, ecological sustainability, and theological values that position humans as stewards of creation. Uruq stone mining activities, which generally involve the dredging of rock material for infrastructure development, have the potential to cause significant environmental damage, ranging from land degradation, river sedimentation, decreased water quality, and disruption to biodiversity. Therefore, CSR management is not merely a legal obligation, but a moral and spiritual calling to restore the relationship between humans and the environment. Eco-theological analysis provides space to assess the extent to which companies understand their ecological responsibilities and the extent to which they integrate religious ethical values into sustainability practices.

In the context of Mempawah Regency, the existence of uruq stone companies is generally related to the increasing need for construction materials that accompanies economic and infrastructure growth. However, this need carries ecological consequences that must be addressed seriously. Ideal CSR is not solely oriented towards short-term social assistance or the construction of public facilities, but also towards environmental protection and restoration. If CSR becomes merely an administrative formality or a greenwashing tool, it fails to address the ecological damage caused by company operations. Eco-theology demands a holistic CSR program, one grounded in the awareness that the earth is a shared home, not merely a source of economic exploitation.

From an ecological perspective, uruq stone mining is an extractive activity that alters the structure of the land surface, affects hydrological quality, and generates dust and noise emissions. Long-term ecological impacts are more complex, particularly if the mining site is adjacent to residential areas or productive land such as gardens and rice fields. Therefore, CSR programs managed by companies should prioritize environmental restoration. This can be achieved through rehabilitation programs for post-mining land through replanting, land contouring, runoff management, and the provision of safe buffer zones to minimize pollution. Furthermore, companies can support environmental education activities for the community, especially the younger generation, to raise ecological awareness. These programs need to be designed based on a comprehensive environmental impact analysis so that CSR truly addresses local ecological needs (Mallin, C., Farag, H. and Ow-Yong, K. 2014).

A theological approach enriches the concept of ecological responsibility by providing an ethical foundation rooted in religious beliefs. In the Abrahamic tradition, for example, there is the idea that humans are caliphs or stewards of the earth, responsible for maintaining the sustainability of creation. In the diverse traditions of the Indonesian archipelago, there are also local customary values and spiritualities that emphasize harmony with nature. In eco-theology, nature is not seen simply as an economic object, but as part of creation with intrinsic value. Thus, CSR should not be understood as an act of "corporate goodness," but rather as a form of ecological repentance, namely a willingness to acknowledge the destructive impacts of economic

activity and a commitment to restore it. CSR management built on an eco-theological foundation emphasizes the moral awareness that environmental damage violates God's will and undermines the well-being of future generations (Platonova, E., Asutay, M., Dixon, R. and Mohammad, S. 2018),.

In the context of Mempawah, many communities depend on their surrounding environment for their livelihoods, whether through agriculture, fisheries, or small businesses based on natural resources. Environmental damage caused by uruq stone mining activities can disrupt the availability of clean water, reduce soil fertility, or pollute surface water sources used for daily needs. Therefore, corporate CSR must consider the welfare dimension of the surrounding community in a sustainable manner. CSR programs based on eco-theology can include improving the economic quality of the community through training and mentoring for environmentally friendly businesses, providing clean water facilities, or building health facilities related to the impacts of dust and mining pollution. This approach is in line with the principle of ecological justice, which ensures that economic benefits are not enjoyed solely by the company while the community bears ecological losses.

Furthermore, the CSR management of the uruq stone company in Mempawah also needs to consider participatory aspects. Eco-theology emphasizes the reciprocal relationship between humans and nature and the importance of community in preserving the environment (Probohudono, AN, Nugraheni, A., & Nurrahmawati, A. 2022). Therefore, the success of CSR is largely determined by the involvement of local communities at every stage, from planning, implementation, and program evaluation. Open dialogue with traditional leaders, religious leaders, village governments, and community groups is key to creating relevant and effective CSR. A participatory CSR model ensures that programs are not simply top-down, but truly address the needs and values of local communities. This also fosters a sense of ownership and shared responsibility for environmental sustainability.

From a regulatory perspective, uruq stone companies are essentially obligated to implement CSR in accordance with the Limited Liability Company Law and a number of environmental regulations. However, eco-theology provides a deeper dimension than simply fulfilling legal requirements. It encourages companies to view CSR as a moral responsibility that extends beyond specific financial figures. CSR grounded in a spirituality of sustainability requires a transformation of corporate mindsets from short-term profit orientation to long-term ecological awareness. Companies are required to consider the impact of their operations not only on the present but also on future generations. Within this framework, every rupiah of CSR funds must be directed in such a way as to provide sustainable ecological and social benefits (Sencal, H. and Asutay, M. 2020).

In practice, CSR funds are often directed more toward ceremonial activities or temporary programs, such as distributing social assistance during religious holidays or sponsoring community events. While these programs have certain social benefits, from an eco-theological perspective, they are insufficient to address the ecological challenges posed by uruq stone mining. Companies should direct a larger portion of CSR funds toward environmental restoration programs and strengthening community capacity for sustainability. For example, support for organic farming, local plant nurseries, or watershed conservation can be part of a more in-depth CSR strategy (Alisa, N., & Muin, R. 2024).. This approach not only protects the environment but also enhances the economic resilience of local communities.

Within an eco-theological framework, it is also crucial for companies to establish an ethic of transparency and accountability. CSR funds must be managed openly and accountable to affected communities. Transparency in the use of funds allows for the building of trust between

companies and local communities. Furthermore, regular evaluation of CSR programs is essential to assess the effectiveness and sustainability of their impact. This evaluation can involve community members, religious leaders, non-governmental organizations, and local governments to ensure that ongoing programs are truly relevant and have a positive impact.

Finally, an eco-theological analysis of CSR fund management at a uruq stone company in Mempawah Regency emphasizes the importance of ecological awareness integrated with spiritual values. Economic activity cannot be separated from the moral responsibility to preserve the environment. If a company is able to integrate eco-theological principles into its CSR management, CSR will no longer be merely a legal obligation but a form of service to others and nature (Harni , H. , & Mustakim, M. 2023). This approach brings a new vision to the business world, emphasizing that sustainability is the primary foundation of long-term prosperity. Amidst the challenges of environmental degradation, eco-theology can provide a strong ethical and spiritual foundation to ensure that business practices do not damage the earth but instead become agents of creation restoration and shared well-being.

4. CONCLUSION

The implementation of the Batu Uruq Company's Corporate Social Responsibility (CSR) funds in Mempawah Regency demonstrates that the company's existence cannot be separated from its moral and social responsibilities towards the community and its surrounding environment. From an Islamic economic perspective, the use of CSR funds should ideally be oriented towards the creation of social justice, environmental sustainability, and community economic empowerment. Sharia principles such as maslahah, justice ('adl), amanah, and the responsibility of the khalifah serve as ethical foundations for companies not merely pursuing profits, but ensuring that their operational activities do not cause damage (fasad) and harm to the community. Eco-theology-based research findings confirm that the relationship between humans, nature, and God is holistic. Environmental damage caused by corporate activities is a form of denial of the caliphate's mandate. Therefore, the implementation of CSR is not sufficient to be merely philanthropic or ceremonial, but must reflect a real commitment to ecological restoration efforts and the economic empowerment of the surrounding community. Programs such as land rehabilitation, natural resource conservation, community economic capacity building, and targeted social assistance are important indicators of CSR success from this perspective. In Mempawah Regency, the effectiveness of Batu Uruq Company's CSR implementation is highly dependent on community involvement, transparency in fund management, and synergy between the company, local government, and community leaders. When CSR is implemented with sharia principles and eco-theological values, the impact will not only improve environmental quality but also increase the socio-economic welfare of the community in a sustainable manner. Overall, CSR based on Islamic Economics and eco-theology can be an important instrument for creating sustainable development, harmonizing human-nature relations, and realizing social justice. Consistent implementation is expected to reduce ecological and social conflicts while strengthening the company's image as a responsible and ethical entity.

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