# Social Responsibility Model based on The Thoughts of KH Ahmad Dahlan at Muhammadiyah Schools

Moh. Agung Surianto<sup>1\*</sup>, Umaimah<sup>1</sup>

<sup>1</sup>Universitas Muhammadiyah Gresik, Indonesia \**email: cakagung@umg.ac.id* 

### DOI: https://doi.org/10.31603/tarbiyatuna.v15i1.10936

Check for updates

#### ABSTRACT

Article Info: Submitted: 29/01/2024 Revised: 26/05/2024 Published: 30/06/2024 There are still few social responsibility practices carried out by school institutions simultaneously, which integrate concern for employees, the poor, orphans and the environment as in the modern concept of Corporate Social Responsibility (CSR). This research aims to formulate a model for developing social responsibility in the Muhammadiyah Gresik charity business, especially in primary and secondary education, by referring to the thoughts of KH Ahmad Dahlan. Using a critical approach, this research seeks to develop a model of social responsibility based on the thoughts of KH Ahmad Dahlan, which has not been widely studied, especially in the Muhammadiyah environment. Data was collected through in-depth interviews, documentation, and focus group discussions (FGD). The results of the research show that the social responsibility program at the Gresik Muhammadiyah Primary and Secondary Education Institution is called School Social Responsibility (SSR), which includes four pillars: quality of service as worship, interaction with the environment (humans), concern for the planet earth, and make other schools partners. Philosophically, the SSR model is based on spiritual motivation, which has significant differences with the modern profit-oriented concept of CSR. Research on social responsibility in educational institutions is still new and limited, which is a new aspect in this research, considering that research on social responsibility is mostly carried out in profit-oriented companies. The contribution of this research can be a reference for a model for implementing social responsibility in other Muhammadiyah school institutions. For future research, a similar model can be developed in other Muhammadiyah organizations, such as universities, hospitals and non-profit organizations outside Muhammadiyah, both in Indonesia and other countries.

*Keywords:* School Social Responsibility; KH Ahmad Dahlan; Muhammadiyah Education.

#### ABSTRAK

Masih sedikit praktek tanggung jawab sosial yang dilakukan oleh lembaga sekolah secara simultan, yang mengintegrasikan kepedulian terhadap karyawan, masyarakat miskin, anak yatim, serta lingkungan hidup seperti dalam konsep *Corporate Social Responsibility* (CSR) modern. Penelitian ini bertujuan merumuskan model pengembangan tanggung jawab sosial di amal usaha Muhammadiyah Gresik, khususnya pada pendidikan dasar dan menengah, dengan merujuk pada pemikiran KH Ahmad Dahlan. Menggunakan pendekatan kritis, penelitian ini berupaya mengembangkan

model tanggung jawab sosial berdasarkan pemikiran KH Ahmad Dahlan, yang belum banyak dipelajari, terutama di lingkungan Muhammadiyah. Data dikumpulkan melalui wawancara mendalam, dokumentasi, dan diskusi kelompok terfokus (FGD). Hasil penelitian menunjukkan bahwa program tanggung jawab sosial di Lembaga Pendidikan Dasar dan Menengah Muhammadiyah Gresik disebut tanggung jawab sosial sekolah (School Social Responsibility/SSR), yang mencakup empat pilar: kualitas layanan sebagai ibadah, interaksi dengan lingkungan (manusia), kepedulian terhadap planet bumi, dan menjadikan sekolah lain sebagai mitra. Secara filosofis, model SSR didasarkan pada motivasi spiritual, yang memiliki perbedaan signifikan dengan konsep CSR modern yang berorientasi pada keuntungan. Penelitian tentang tanggung jawab sosial di lembaga pendidikan masih baru dan terbatas, menjadi aspek baru dalam penelitian ini, mengingat penelitian tanggung jawab sosial lebih banyak dilakukan pada perusahaan yang berorientasi keuntungan. Kontribusi penelitian ini dapat menjadi acuan model pelaksanaan tanggung jawab sosial di lembaga sekolah Muhammadiyah lainnya. Untuk penelitian mendatang, model serupa dapat dikembangkan di organisasi Muhammadiyah lainnya, seperti perguruan tinggi, rumah sakit, dan organisasi nirlaba di luar Muhammadiyah, baik di Indonesia maupun negara lain.

**Kata-kata Kunci**: Tanggung Jawab Sosial Sekolah; KH Ahmad Dahlan; Pendidikan Muhammadiyah.

#### 1. INTRODUCTION

Nowadays, educational institutions tend to prioritize on academic achievement and gaining the number of new students. However, besides focusing on academic excellence and student quality, every educational institution needs to improve social sensitivity of the students while developing their academic achievement. Internalization of good values and social religiosity in the learning process is an important thing that will contribute in the building of the character of the next generation (Husna, 2020; Luthfiyah et al., 2022).

Instilling social attitude through internalizing Surah Al-Ma'un becomes the main base of Muhammadiyah movements and acts (Nurhadi et al., 2023; Sanusi, 2022). The theology of Al-Ma'un inspires Muhammadiyah movement in all its acts. The Muhammadiyah Gresik Kota Baru (GKB) branch manages four leading schools: SDN Muhammadiyah 1 Gresik Kota Baru, SDN Muhammadiyah 2 Gresik Kota Baru, SMPN Muhammadiyah 12 Gresik Kota Baru, and SMA Muhammadiyah 10 Gresik Kota Baru. These schools target students from the middle to upper economic classes, so that they have outstanding achievements both academically and non-academically. Since 2017, the four schools have won the title of Excellent School in the extraordinary, superior, and inspiring categories in the Muhammadiyah Education (ME) Awards (https://gresiknews.co/four-school-gresik-raih-excellent-school-ajang-me-award/:

September 26, 2017). Various awards have been won, both at the regional, national, and international levels. These achievements and excellent resources are the main considerations for the implementation of the current research, which will study the

implementation of the school social responsibility model based on the thoughts of KH Ahmad Dahlan.

The concept of social responsibility which is growing this time refers to the importance of maintaining good relationship between an organization and its stakeholders. The concept of social responsibility that is currently growing was developed by David Freeman in his book entitled Strategic Management: A Stakeholder Approach in 1984. Stakeholders in Freeman's view are individuals or groups that can influence or are influenced by the activities, decisions, policies, practices and objectives of an organization (Hörisch et al., 2014; Weiss, 2021). Every organization must understand the needs and interests of various stakeholders (Bendtsen et al., 2021; Dimitrovski et al., 2021; Rześny-Cieplińska & Szmelter-Jarosz, 2019, 2021). The important concept of the stakeholder management approach for companies and business sustainability management practices lies in the emphasis of the company's goal not only to increase shareholder value and pursue short-term interests, but the company has an interest in maintaining good relations with all stakeholders in order to orient the longterm interests of the company's existence. Harmonious relations between an organization and its stakeholders will be the key factor in the sustainability of the company or organization. The application of the concept of social responsibility in companies has grown since the emergence of the triple bottom line concept or known as the three (3) Ps (profit, people and planet) initiated by (Elkington & Rowlands, 1999) in their book entitled: Cannibals with Forks: The Triple Bottom Line of 21st Century Business. The concept of Corporate Social Responsibility (CSR) is mostly applied to organizations which the main goal is profit, whether manufacturing, services, general banking or Islamic banks (Al-Hadrami & Hidayat, 2019).

There are not many practices of simultaneous social responsibility by school institution integrating concern for employees, poor people, orphans, and environment (the Earth) as a modern concept.Previous studies have limited emphasis on ensuring that each school institution increases students' social sensitivity in addition to encouraging students' academic achievement. In addition, schools are required to carry out the process of internalizing the values of goodness and social religiosity in students in the learning process as an effort to build the character of the next generation (Husna, 2020; Luthfiyah et al., 2022). Likewise, research conducted by Nurhadi et al (2023) is still limited to the development of a learning model using the STEM approach containing Al Ma'un. Nurhadi suggests that the results of his research could be a superior learning model for Muhammadiyah schools. Nurhadi's research has not yet focused on examining the practice of social responsibility of Muhammadiyah schools based on the thoughts of KH Ahmad Dahlan which will be done by the current researchers.

Not many concepts of social responsibility have been studied and applied in non-profit organizations, especially in educational institutions. Research on the concept

of CSR is currently developing not only for profit organizations. Rodhiyah et al., (2022) even conducted research on CSR at the Muhammadiyah Orphanage, which is clearly a non-profit organization. Corporate Social Responsibility (CSR) in Islam is not something new, but social responsibility is very often mentioned in the Qur'an. As the word of Allah in Q.S. Al Baqarah 205 (Departemen Agama, 2008) which says: when he turns away (from you), he walks on the Earth to corrupt it, and destroy crops and livestock, and Allah does not like destruction (Q.S. Al Baqarah: 205). The verse clearly illustrates how Islam has great concern about the preservation of nature. Humans are given the task of being caliphs and are prohibited from causing damage to the Earth as explained in Q.S. Al A'raf: 85 (Bakir, 2021). All organizations, both profit-oriented and non-profit, must ensure the preservation of nature, in addition to caring about the surrounding community and employee welfare likewise in the Qur'an, Surah Al Maun which is an inspiration for the philanthropic (social) movement in the Muhammadiyah organization. The founder of the Muhammadiyah organization, KH Ahmad Dahlan, who is also known as a man of action and is one of Indonesia's national figures (heroes), left quite a lot of charitable business (Ni'mah, 2014). KH Ahmad Dahlan's thoughts in the social field provide an example of the importance of social organizations and provide advice to love orphans (Arlen et al., 2014). KH Ahmad Dahlan made Islam a way of life so that there is an obligation to purify it from syncretism (Ahdar, 2019). Al-Maun's theology also has an impact on the philanthropic behavior of migrant workers in Malaysia (Mukhlis, 2022).

This study aims to formulate a social responsibility development model by referring to the thoughts of KH Ahmad Dahlan about educational institutions which are Muhammadiyah charitable organizations under the auspices of the Muhammadiyah Primary and Secondary Education Organization of Gresik Kota Baru Branch (GKB) in Gresik Regency.Research on social responsibility, especially in educational institutions, is an important new thing in this study, considering that social responsibility research is often conducted in profit-oriented companies or organizations. Educational institutions certainly have different characteristics from companies that are purely profit-oriented, so the study will explore social activities conducted by schools other than the learning process. Thus, in the end it will formulate a model of social responsibility in educational institutions, especially in the Muhammadiyah organization of Gresik Kota Baru (GKB) branch, Gresik Regency, East Java Province.

#### 2. METHOD

his research uses qualitative approach with a critical paradigm that sees reality formed by dominant ideology. This ideology tends to be hegemonic, so that it takes changes. The specific character of critical paradigm is "changes" (Burrell & Morgan, 1979). Critical paradigm is a non-mainstream paradigm. This research aims to develop the model of corporate social responsibility (CSR) that based on the thoughts of KH Ahmad Dahlan, which is currently encouraged by material motivation that is company's sustainability.

This research was conducted at the GKB Branch Elementary and Secondary Education Council of Gresik Regency. Data were obtained through in-depth interviews, documentation, and focus group discussions (FGD). In-depth interviews were conducted during initial data collection before the research process, as well as after the FGD activities to deepen and enrich information related to the research theme. Documentation was done throughout the data collection process, in the form of photographs of research activities. FGDs were conducted to explore data more deeply by involving eight key informants, including the Secretary of Muhammadiyah for the East Java region, Muhammadiyah GKB Elementary and Secondary Education Council, Muhammadiyah school leaders, and academics from the Faculty of Islamic Studies of Muhammadiyah University of Gresik.

In qualitative research, Miles & Huberman (2001) state that there are three components in qualitative data analysis: data reduction, data presentation, and drawing conclusions. Data reduction is done by sorting and selecting data, focusing on simplifying and transforming raw data that emerges from various recording processes during field research. At the data presentation stage, researchers organize relevant data and interpret information to produce conclusions. The drawing conclusions stage is the final stage that is important for drawing conclusions based on the results of the analysis and interpretation of the data that has been collected.

#### 3. RESULTSANDDISCUSSION

#### a. The Concept of Modern CSR

In his book, Cannibals with Forks: Triple Bottom Line in 21st Century Business, Elkington (1997) develops the idea of the scope of corporate social responsibility which is grouped into three important components in the effort to achieve sustainable development. They are economic growth, environmental protection, and social justice. Elkington describes corporate social responsibility into the concepts of profit, people and planet (3P). The three concepts (3P) are described as profit (corporate responsibility to generate profit), planet (corporate responsibility for the sustainability of planet earth) and people (corporate responsibility for the community around the company). A good company does not only seek economic profit (profit) but also has concern for environmental sustainability (planet) and community welfare (people).

Furthermore, the concept of Corporate Social Responsibility (CSR) initiated by Elkington (1997) is strengthened by the concept and thoughts of Lamb et al (2018) and Kotler & Keller (2012) which state that corporate responsibility is not only in the business (economic) domain, but companies also have philanthropic, charitable, ethical,

and legal obligations. Elkington's triple bottom line (3P) concept and the hope for the sustainability of the company's existence are two things that cannot be separated (Alhaddi, 2015; Arowoshegbe et al., 2016; Onyali, 2014). The ideal CSR motive is a combination of economic and social motives (Hadi & Baihaqi, 2020). The fundamental driver of corporate social activities is the desire to survive of the company itself, It is depicted in the following figure 1.



Figure 1. The Interrelated Concepts of Triple Bottom Line and Sustainability

Currently, many profit-oriented companies and organizations are doing social responsibility activities as a long-term sustainability strategy. Not only public and largescale companies but also medium and small-scale family companies are developing CSR programs (Quiddi & Habba, 2023). Companies carry out social and philanthropic activities to maintain a good corporate image and corporate social performance (Gardberg et al., 2019; Inegbedion et al., 2022; Yu & Kuo, 2021). The results of research conducted by (Mohammad et al (2023) show that Corporate Social Responsibility (CSR) has a very important role in the aggregate economy in China. In running a business, company management must apply a standard concept of social responsibility, but what needs to be underlined is that the decision to implement a corporate social responsibility (CSR) strategy must be in line and firm to support the company's core business activities.Implementing corporate social responsibility and sustainability is a priority for organizations that emphasize the impact of their marketing activities in the short and long term (Kotler & Keller, 2012). There are six (6) options for implementing corporate social responsibility: cause promotion, cause-related marketing, corporate social marketing, corporate philanthropy, community volunteering, and socially responsible business practices (Kotler & Lee, 2008).

## b. Scial Responsibility in Muhammadiyah (KH Ahmad Dahlan's Thoughts)

With systematic and logical sentences, Prof. Biyanto states that the word "business" in charitable business will give rise to various interpretations. The word charitable business may have many interpretations as if there are business activities that can be interpreted by the public as purely seeking profit. In fact, the activities of Muhammadiyah educational institutions must be inspired by Surah Al Maun as taught by KH Ahmad Dahlan, which is helping the poor and orphans.

In the FGD, the school gave the theme of caring for the poor and orphans by teaching students the good practice of giving regular donations, such as Friday sharing, which is then collected by the school at the LazisMu institution. Meanwhile, a special allocation from the school budget to help the poor is given in the form of scholarships or discounted payments to students whose parents are laid off. It was not revealed that there was a special quota allocation for orphans or from poor families who were given free education payments.

The implementation of activities related to social responsibility in companies that are purely profit-oriented is of course different from educational institutions, especially Muhammadiyah schools that are not purely profit-oriented. In the Muhammadiyah organization, the spirit of the organization is based on the Al-Quran and exemplifies the good behavior of KH Ahmad Dahlan (Hadjid: 2020) and will remain an example of a social movement and ethical and moral guidelines for the social environment (Risfaisal & Muslimin, 2023).

The Muhammadiyah organization inaugurated the theme of progressive Islam since the 46th congress in Yogyakarta in 2010 as an Islamic perspective. Islam develops based on the teachings of the Quran and the *Sunnah* of the Prophet which have theological, historical, ideological, and epistemological foundations in the identity of Muhammadiyah as an Islamic movement and *da'wah; Amar Makruf, NahiMunkar*, and also *Tajdid*. Progressive Islam is in the view that Islam is multi-aspect both in religious life and in all dimensions of life. *Da'wah* in Islam is to realize progress, goodness, justice, prosperity, and the welfare of human life without distinguishing tribes, groups, religions, and other social divisions (Nashir, 2015; Sutarto et al., 2020).

For the Muhammadiyah organization, the importance of social responsibility, internalization and externalization of "Al Maun Theology" is an initial lesson. The Secretary of East Java PWM, Prof. Biyanto stated that: "KyaiDahlan gave his students their first lesson to read "Al Maun" repeatedly. This gives a message to all of us about the importance of social *tauhid* in social life".

Although there is no special budget allocation or special allocation for students from poor families or orphans who can attend schools in the GKB Gresik Elementary Education Institution area, the internalization of social values, kindness and religious values is as suggested in research by Luthfiyah et al (2022) and Husna (2020).Those good practices have been implemented.

Qomari, as the principal of Muhammadiyah Elementary School GKB 1 Gresik, states that the habit of doing kindness is done in the school he leads by regularly donating to the LazisMU institution. The funds collected at LazisMu are distributed to the poor, orphans, and others who are entitled to receive them. The social activities put mentioned by Qomari show that Al Maun theology has been practiced as a philanthropic movement by students of Muhammadiyah Elementary School in GKB Gresik. This proves that Muhammadiyah schools concern about the poor and orphans, and it is in line with the results of research conducted by Rodhiyah et al (2022). Qomari further states: "Students are sometimes involved in going directly into the field to distribute aid to the underprivileged, especially in the era of the Covid-19 pandemic."This activity is a good practice that will contribute in instilling the values of caring for the poor and orphans as instructed in Surah Al-Maun.

We must help each other in the goodness (Mu'ti, 2019), care for orphans and the economically disadvantaged community. Individuals and all members of the Muhammadiyah organization must carry out activities not with the intention of seeking profit, but solely to help others who need help, especially orphans and poor people who are around the Muhammadiyah organization. This is the concept of social responsibility taught by Kiai Ahmad Dahlan referring to the spirit of "Al Maun".

The Quran Surah Al Maun inspires philanthropic (social) movements within the Muhammadiyah organization. Philanthropic activities in Muhammadiyah are a necessity, especially with the establishment of the Lazismu institution in Muhammadiyah in 2002. Lazismu as an agency that collects and distributes *zakat*, *infaq* and *shodaqoh* from Muhammadiyah members and the general public is a movement of caring for fellow human beings.

The Quran Surah Al Maun implies that it is a disaster for someone who prays but does not give alms to orphans and the poor. This social concern for the underprivileged surrounding community is the basic theology taught by KiaiDahlan in Muhammadiyah. In fact, it is a lie if people are diligent in worship but ignore the fate of those who are marginalized by an unfair social system. Muhammadiyah's early movements were more aimed at empowering marginalized people or *Si Ma'un*, better known in Islamic society as *mustadl'afin*. The focus of Kiai Ahmad Dahlan's reform is in his efforts to make people aware of their fate and responsibility in the life they face. (Mulkhan: 2015)Although Kyai Ahmad Dahlan died about 99 years ago, precisely on February 23, 1923, KyaiDahlan's theological message is still remembered; live, live Muhammadiyah, do not seek life in Muhammadiyah (Mu'ti: 2019).

The Quran Surah Al Maun is an inspiration for the philanthropic movement in the Muhammadiyah organization. Philanthropic activities in Muhammadiyah are a necessity, especially with the establishment of the Lazismu Institution in Muhammadiyah in 2002. Lazismu, as a collection and distribution agent for *zakat*, *infaq* and *shodaqoh* from Muhammadiyah members and the general public is the answer to the movement to care for fellow human beings.

Apart from the Qur'an, especially Al Maun, the inspiration for the philanthropic movements of Muhammadiyah members, is QS. Surah Al Baqarah: 205, an important reference regarding Allah's command to mankind not to cause damage on earth. Another chapter in the Quran that can be a reference for social responsibility has been commanded by Allah SWT to mankind much earlier than the concept of CSR that is currently developing is QS. Surah Al Maidah: 2 "... And help one another in goodness and piety, and do not help one another in committing sin and evil..." (Surah Al-Maidah: 2).

Corporate Social Responsibility (CSR) in Islamic religious studies is not something new. The theme of social responsibility is very often mentioned in the Qur'an. As Allah says in Q.S Al Baqarah 205 which means: when he turns away (from you), he walks on the earth to corrupt it, and destroy crops and livestock, and Allah does not like destruction. (Q.S. Al Baqarah: 205). This verse clearly illustrates Islam's concern for environmental conservation. All organizations, both profit-oriented and non-profit organizations, must ensure the sustainability of nature and the surrounding environment. All organizations must be committed to preserving the environment, and not compete to destroy it.

Social responsibility implemented by Muhamadiyah schools in Gresik Indonesia is called School Social Responsibility (SSR). The SSR activities done at Muhammadiyah GKB schools in Gresik are encouraged by internalization of Islamic teaching as taught by KH Ahmad Dahlan, by reapeating the lesson of Surah Al Ma'un, to his students. However, philosophically, there are substantial differences between SSR and CSR. The movement of SSR and Muhammadiyah organization is based on nonprofit motive, which is helping orphans and poor people. The concept of modern CSR is designed for purely profit oriented corporates. CSR in profit-oriented organizations aims at long-term business continuity, while the motive for school social responsibility activities at Muhammadiyah Gresik schools, especially at Gresik Kota Baru Branch, is a form of worship to fulfill the commands of Allah SWT as in Surah Al Maun.

The results of data collection through FGD and in-depth interviews with the Chairman (Nanang Sutedja) and Secretary (Akhsin) of Muhammadiyah Gresik Kota Baru show that the social activities that have been done are more appropriately called school social responsibility (SSR), considering that Muhammadiyah schools are charitable business, not organizations in the form of companies that are purely profit-oriented. SSR in practice is actually in line with the triple bottom line concept (Elkington) which is the originator of the modern concept of CSR.

Nanang Sutedja, accompanied by Ahsin, stated that since 2006, many school social responsibilities (SSR) have been carried out by Muhammadiyah schools in the GKB Gresik Branch environment. Some of the programs implemented include: Cadre Scholarships, which are given to Muhammadiyah cadres and members in the GKB and

Gresik areas to continue their studies to doctoral level. This program is important for the cadre formation of the Muhammadiyah organization and in line with the pillars of elementary and secondary education stated by Harianto (2019). In addition, there is the Partner School Program, where GKB Gresik manages 29 partner schools in Gresik Regency. This partner school model aims to foster schools so that they can make progress together by sending human resources as principals or teachers and various other activities such as student outbound. The School Environmental Care Program is also implemented by supporting social activities such as the use of school facilities for Covid-19 vaccines and road paving assistance. Social programs to foster a spirit of sharing for students involve collecting alms by school residents which are distributed through Lazismu of Gresik Regency to help orphans and the poor. In addition, there is a program to foster a love of the environment through ecotourism activities and waste alms at Muhammadiyah Elementary School 1 GKB Gresik, which aims to foster students' concern for the environment and living things. This is in line with the concept of modern CSR and the teachings of Q.S Al Baqarah: 205.

# c. Muhammadiyah School Social Responsibility (SSR) Modelbased on KH. Ahmad Dahlan's Thoughts

Based on the research results that have been discussed previously, the Muhammadiyah school responsibility model based on the thoughts of KH Ahmad Dahlan can be represented through figure 2.

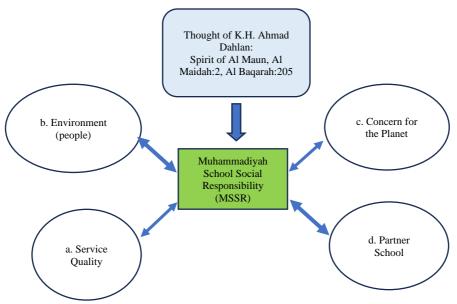


Figure 2. Muhammadiyah School Social Responsibility Model

KH Ahmad Dahlan's thoughts are greatly influenced by the teachings of the Quran. He is inspired not only by Surah Al Ma'un, which encourages philanthropic movements among Muhammadiyah members, but also by Surah Al Baqarah verse 205, which reminds humans not to damage the Earth in living their lives. In addition, Surah

Al Maidah verse 2 has also become an important guideline in social responsibility, long before the modern concept of CSR was known. This verse emphasizes the importance of helping in goodness and piety and avoiding sin and disobedience.

Quality of service is a major factor for schools to gain public trust. Teachers, administrative staff, parents, and guardians all assess this quality directly. The better the service provided, the higher the public's trust in sending their children to school at that institution. NanangSutedja, Head of the Muhammadiyah GKB Gresik Elementary and Secondary Education Management Branch, emphasizes that students must be treated as "customers" who are served with the best quality. This spirit reflects the *tauhid* in QS Az-Zariyat verse 56, which reminds that all living things are created to worship Allah SWT.

Interaction with the surrounding environment is also a major focus in the management of GKB Gresik's elementary and secondary education. With the spirit of helping the poor according to the teachings of KiaiDahlan, this school provides scholarships to orphans, the poor, and the surrounding community. Good relations between the school and the community are established through philanthropic activities such as monthly donations through Lazismu. This philanthropic attitude is rooted in students as the next generation of the nation, in accordance with the command in QS Al Maidah verse 2 to help in goodness and piety.

Environmental awareness is also an integral part of the school program, such as waste *infaq* and ecotourism activities held by SD Muhammadiyah 1 GKB. The Principal, NurQomari, emphasizes the importance of providing real examples of environmental awareness from an early age. This is expected to shape the mindset, attitude, and behavior of students that care more about environmental preservation in the future. This effort is in line with the teachings of QS Al Baqarah verse 205 which reminds humans not to damage the earth.

Partnerships with other schools are also part of the education strategy of Muhammadiyah GKB Gresik. According to Akhsin, Secretary of the Elementary and Secondary Education Management of Muhammadiyah GKB Gresik Branch, they have 29 partner schools spread across the region. This policy shows a commitment to make progress together and share benefits, in accordance to the command of QS Al Maidah verse 2. One of the practices is sending the best teachers to share experiences in managing educational institutions to other school although the teacher's salary is still paid by the original institution.

Overall, the thoughts and practices taught by KH. Ahmad Dahlan and implemented in the education management of Muhammadiyah GKB Gresik reflect deep social and religious values. Starting from the inspiration of the Quran which encourages social responsibility, quality of service based on *tauhid*, interaction with the environment that is full of concern, to partnerships that support mutual progress. All of

this shows how important the integration of Islamic values is in every aspect of life, which goes beyond the concept of modern CSR and offers a more holistic and sustainable approach.

# 4. CONCLUSION

This study has succeeded in formulating a model for developing school social responsibility based on the thoughts of KH Ahmad Dahlan, which is implemented by Muhammadiyah educational institutions in the Gresik Kota Baru Branch. This study finds that these Muhammadiyah schools have implemented social responsibility that focuses not only on academic achievement but also on students' social sensitivity, as mandated in Surah Al-Ma'un. This model integrates social and religious values in the learning process and school activities that reflect the triple bottom line concept (profit, people, planet) adapted in the educational context. This study contributes to the field of study by showing that the CSR concept can be effectively applied in educational institutions to create a holistic and sustainable learning environment. The implementation of this social responsibility model not only improves academic achievement but also builds the students' character of caring about society and the environment. This study provides a clear scientific basis that internalizing social and religious values in education is very important to form a generation that is not only academically superior but also has social sensitivity and responsibility towards the environment. Further research can be conducted to develop and test this model in various other educational contexts, both inside and outside Muhammadiyah.

### 5. ACKNOWLEDGEMENTS

The author would like express gratitude to all parties who have provided support in the process of this research. The support came in the form of material and nonmaterial from various institutions, including the Muhammadiyah Central Leadership which has provided funds for *RisetMU*, Muhammadiyah University of Gresik, especially the Directorate of Research and Community Service and the Department of Management, Faculty of Economics and Business, and also to all informants from teachers and management of Muhammadiyah schools of GKB branches in Gresik Regency, East Java Province.

#### 6. **REFERENCES**

- Ahdar. (2019). K. H. Ahmad Dahlan (Pemikiran Sosialnya). AL MA'ARIEF : JurnalPendidikanSosialdanBudaya,1(1),15-35.https://doi.org/10.35905/almaarief.v1i1.780
- Al-Hadrami, A., & Hidayat, S. E. (2019). Corporate social responsibility of islamic and conventional banks: Evidence in bahrain. *ETIKONOMI*, 18(1), 47-62. https://doi.org/10.15408/etk.v18i1.10395

- Alhaddi, H. (2015). Triple bottom line and sustainability: A literature review. *Business* and Management studies, 1(2), 6-10. https://doi.org/10.11114/BMS.V1I2.752
- Arlen, D., Sudjarwo, S., & Sinaga, R. M. (2014). Pemikiran Kh. Ahmad Dahlan dalam Bidang Sosial dan Pendidikan. Jurnal Studi Sosial/Journal of Social Studies, 2(4). http://doi.org/10.23960%2Fjss.v2i4.7710
- Arowoshegbe, A. O., Emmanuel, U., & Gina, A. (2016). Sustainability and triple bottom line: An overview of two interrelated concepts. *Igbinedion University Journal of Accounting*, 2(16), 88-126.
- Bakir, M. (2021). Tanggung Jawab Sosial dalam Al-Qur'an: Studi Analisis terhadap Term al-Islah. KACA (Karunia Cahaya Allah): Jurnal Dialogis Ilmu Ushuluddin, 11(1), 112-143. https://doi.org/10.36781/kaca.v11i1.3252
- Bendtsen, E. B., Clausen, L. P. W., & Hansen, S. F. (2021). A review of the state-ofthe-art for stakeholder analysis with regard to environmental management and regulation. *Journal of environmental management*, 279, 111773. http:// doi.org/10.1016/j.jenvman.2020.111773
- Burrell, G., & Morgan, G. (1979). Burrell, Gibson, and Gareth Morgan, Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life. London: Heinemann, 1979. https://doi.org/10.4324/9781315242804
- Departemen Agama, R. (2008). Al-Qur'an Al-Karim dan Terjemahannya dengan Transliterasi. Semarang: PT. Karya Toha Putra, tt.
- Dimitrovski, D., Lemmetyinen, A., Nieminen, L., & Pohjola, T. (2021). Understanding coastal and marine tourism sustainability-A multi-stakeholder analysis. *Journal of Destination Marketing & Management*, 19, 100554. https://doi.org/10.1016/j.jdmm.2021.100554
- Elkington, J. (1997). Cannibals with forks: The triple bottom line of 21st century business, Capstone. In: Oxford Capestone, London.
- Elkington, J., & Rowlands, I. H. (1999). Cannibals with forks: The triple bottom line of 21st century business. *Alternatives Journal*, 25(4), 42.
- Gardberg, N. A., Zyglidopoulos, S. C., Symeou, P. C., & Schepers, D. H. (2019). The impact of corporate philanthropy on reputation for corporate social performance. *Business & society*, 58(6), 1177-1208. https://doi.org/10.1177/0007650317694856
- Hadi, N., & Baihaqi, J. (2020). Motive of CSR practices in Indonesia: Maqasid al-Sharia review. *QIJIS (Qudus International Journal of Islamic Studies)*, 8(2), 327-352. http://dx.doi.org/10.21043/qijis.v8i2.8856
- Hadjid K.R.H. (2020). The teaching of K.H. Ahmad Dahlan; 7 philosophies and 17 Categories of Qur'anic Teachings. Majelis Pustaka dan Informasi Pimpinan Pusat Muhammadiyah. Yogyakarta
- Harianto, E. (2019). Pilar Pendidikan Dasar dan Menengah Muhammadiyah. *Tajdida:* Jurnal Pemikiran dan Gerakan Muhammadiyah, 17(1), 11-18.
- Hörisch, J., Freeman, R. E., & Schaltegger, S. (2014). Applying stakeholder theory in sustainability management: Links, similarities, dissimilarities, and a conceptual framework. *Organization & Environment*, 27(4), 328-346. https://doi.org/10.1177/1086026614535786
- Husna, D. (2020). Internalisasi Nilai-Nilai Sosial Religius Bagi Anak Tunalaras di SLB

E Prayuwana Yogyakarta. *Jurnal Tarbiyatuna*, *11*(1), 1-10. https://doi.org/10.31603/tarbiyatuna.v11i1.3044

- Inegbedion, D. O., Olalekan, A., Adedugba, A., & Ebiere, K. (2022). Corporate philanthropy and firm performance: A moderating role of entrepreneurship & innovations: A case of Dangote group of company. *Journal of Management Information and Decision Sciences*, 25, 1-14. https://doi.org/10.46300/9103.2022.10.31
- Kawakip, A. N., & Sulanam, S. (2023). The Practice of shared values and Islamicc educational identity: Evidence from a Pesantren in East Java, Indonesia. *Journal of Indonesian Islam*, *17*(1), 27-53. https://doi.org/10.15642/JIIS.2023.17.1.27-53
- Kotler, P., & Keller, L. (2012). Marketing Management. 14e. Global ed. *Harlow, Essex, England: Pearson Education Limited*.
- Kotler, P., & Lee, N. (2008). Corporate social responsibility: Doing the most good for your company and your cause. John Wiley & Sons.
- Lamb, C. W., Hair Jr, J. F., McDaniel Jr, C., Summers, J., & Gardiner, M. (2018). *Mktg4*. Cengage AU.
- Luthfiyah, L., Suciani, S., & Ruslan, R. (2022). Social sensitivity improvement through collaborative learning models in Islamic religious education. *Jurnal Tarbiyatuna*,13(1), 29-42. https://doi.org/10.31603/tarbiyatuna.v13i1.5809
- Miles, M. B., & Huberman, A. M. (2001). Analisis Data Kualitatif (Penj. Tjetjep Rohendi). In: Jakarta: Universitas Indonesia Press.
- Mohammad, S. J., Saxunová, D., George, K. B., Comite, U., Ahmed, M., & Popp, J. (2023). Analyzing the historical and current perspective of the relationship between inventory policies and CSR. *Polish Journal of Management Studies*, 28. https://doi.org/10.17512/pjms.2023.28.2.13
- Mu'ti, A. (2019). Ta'awun untuk Negeri: Konteks Keindonesiaan. In. Muhammadiyah University Press.
- Mukhlis, F. (2022). The Implementation of al-Mâ'ûn's Theology in the Philanthropy of Muhammadiyah Citizens in Malaysia. *TSAQAFAH*, *18*(1), 19-34. https://DOI : 10.21111/tsaqafah.v18i1.7007
- Mulkhan, A. M. (2015). KH Ahmad Dahlan Mengganti Jimat, Dukun, dan yang Keramat dengan Ilmu Pengetahuan Basis Pencerahan Umat Bagi Pemihakan Terhadap si Ma'un. Dalam Museum Kebangkitan Nasional, KH Ahmad Dahlan (1868–1923). Jakarta: Musem Kebangkitan Nasional Kementerian Kebudayaan Indonesia.
- Nashir, H. (2015). Islam Berkemajuan dan Aktualisasi Gerakan Muhammadiyah", dalam Islam Berkemajuan untuk Peradaban Dunia: Refleksi dan Agenda Muhammadiyah ke Depan, ed. *Alpha Amirrachman, Andar Nubowo, dan Azaki Khoirudin, Bandung: Mizan.*
- Ni'mah, Z. A. (2014). Pemikiran Pendidikan Islam Perspektif KH. Ahmad Dahlan (1869-1923 M) dan KH. Hasyim Asy'ari 1871-1947) M): Study Komparatif dalam Konsep Pembaruan Pendidikan Islam di Indonesia. *Didaktika Religia*, 2(1). https://doi.org/10.30762/didaktika.v2i1.136

Nurhadi, R., Fatmaryanti, S. D., Sert, H. E., & Wahyudi, J. (2023). Integration of the

Values of Surah Al Maun with the STEM Approach as a Learning Model for Muhammadiyah Schools. *Jurnal Tarbiyatuna*, *14*(2), 178-191. https://doi.org/10.31603/tarbiyatuna.v14i2.10388

- Onyali, C. I. (2014). Triple bottom line accounting and sustainable corporate performance. *Research Journal of Finance and Accounting*, 5(8), 195-209.
- Quiddi, O., & Habba, B. (2023). Toward a sustainable future: CSR adoption by family smes in the moroccan context. *Polish Journal of Management Studies*, 28. https://doi.org/10.17512/pjms.2023.28.1.15
- Risfaisal, R., & Muslimin, A. A. (2023). The Role of Muhammadiyah Organizations for Social Pathology in Makassar City. *Jurnal Tarbiyatuna*, 14(1), 16-25. https://doi.org/10.31603/tarbiyatuna.v14i1.9019
- Rodhiyah, M., Dahlia, Y., Azizah, A., & Nurrohim, A. (2022). Theology of Al-Maun in Muhammadiyah Philanthropy (Study of Living Qur'an at Kartasura LAZISMU). International Conference on Islamic and Muhammadiyah Studies (ICIMS 2022). https://doi.org/10.2991/assehr.k.220708.018
- Rześny-Cieplińska, J., & Szmelter-Jarosz, A. (2019). Assessment of the crowd logistics solutions—The stakeholders' analysis approach. *Sustainability*, *11*(19), 5361. https://doi.org/10.3390/su11195361
- Rześny-Cieplińska, J., & Szmelter-Jarosz, A. (2021). Stakeholders' analysis of environmental sustainability in urban logistics: A case study of Tricity, Poland. *Energies*, *14*(5), 1274. https://doi.org/10.3390/en14051274
- Sanusi, I. (2022). Pesan Semiotis Kesalehan: Studi Analisis Ayat-ayat Filantropi Lembaga Amil Zakat Muhammadiyah dan Nahdlatul Ulama di Instagram. *Journal Of Qur'an And Hadith Studies*, *11*(2), 125-146. https://doi.org/10.15408/quhas.v11i2.29021
- Sopaat, S., Supriadi, D., & Supendi, U. (2023). Doktrin Teologi al-Ma'un dan Perkembangan Muhammadiyah: Studi Naskah. *Historia Madania: Jurnal Ilmu Sejarah*, 7(2), 228-249. https://doi.org/10.15575/hm.v7i2.30677
- Sutarto, S., Sari, D. P., & Anrial, A. (2020). Kiprah muhammadiyah dalam pembaharuan pendidikan dan sosial keagamaan di nusantara: kajian terhadap pemikiran kh. ahmad dahlan. *Belajea: Jurnal Pendidikan Islam*, 5(1), 1-22. http://dx.doi.org/10.29240/belajea.v5i1.930
- Weiss, J. W. (2021). *Business ethics: A stakeholder and issues management approach*. Berrett-Koehler Publishers.
- Yu, H.-C., & Kuo, L. (2021). Corporate philanthropy strategy and sustainable development goals. *Sustainability*, *13*(10), 5655. https://doi.org/10.3390/su13105655

This work is licensed under a Creative Commons Attribution-NonCommercial
4.0 International License