

Implementation of Zis (Zakat, Infaq, Sedekah) with Corporate Social Responsibility (Csr) in an Effort to Support the Sdgs Program (Case Study: Point 1 No Poverty)

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ARTICLE INFO

Keywords: Sustainable Development Goals (GDSs), Corporate Social Responsibility, Zakat, Infaq, Sadaqah

Received : 14, October

Revised : 16, November

Accepted: 18, December

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ABSTRACT

This research analyzes the integration of Zakat, Infaq, and Sadaqah (ZIS) into Corporate Social Responsibility (CSR) programs to support the Sustainable Development Goals (SDGs), particularly poverty alleviation (No Poverty). Using a qualitative approach, case studies of companies implementing ZIS in CSR programs were conducted through interviews and document analysis. Findings reveal various ZIS applications, including scholarships, business capital assistance, and financial management counseling for the underprivileged. The implementation of ZIS in CSR programs benefits recipients, creates jobs, enhances education, and boosts local economies. Collaboration between companies, zakat institutions, and the government plays a crucial role in maximizing impact. The study underscores the strategic importance of integrating ZIS into CSR programs to achieve sustainable development goals, particularly in poverty reduction efforts in Indonesia.

INTRODUCTION

Sustainable development is an increasingly urgent concept faced with global challenges such as poverty, social injustice, and environmental damage. At the international level, the Sustainable Development Goals (SDGs) are a framework designed to address these problems, where poverty elimination in any form is the main goal that must be achieved by 2030. Poverty not only hinders economic growth but also has a far-reaching impact on social welfare, health, education, and the environment. According to World Bank data, despite progress in reducing global poverty rates, there are still hundreds of millions of people living below the poverty line, especially in developing countries, including Indonesia. In Indonesia, although the economy shows positive growth, the challenge of poverty remains significant. Based on data from the Central Statistics Agency (BPS), the number of poor people in Indonesia as of September 2022 reached around 26.36 million people. This shows that poverty alleviation is still a big homework for the government, the private sector, and society as a whole. Various efforts have been made, ranging from government programs to private initiatives, to address this problem. One of the approaches that is getting more and more attention is Corporate Social Responsibility (CSR) which is integrated with Zakat, Infaq, and Sadaqah (ZIS).

Zakat, Infaq, and Alms are financial instruments in Islam that have significant potential in supporting poverty alleviation programs. Zakat, as an obligation for Muslims who can afford it, can be collected and distributed to help those less fortunate, while Infaq and Sadaqah provide more flexibility for individuals and companies to provide assistance based on sincerity. In the context of CSR, companies are expected not only to pursue profits, but also to contribute to the welfare of the community. The integration of ZIS in CSR programs can create a wider and sustainable social impact, considering that CSR itself serves as a forum for companies to give back to society. Many companies in Indonesia have started to adopt ZIS as part of their CSR strategy, but there are still challenges in its implementation. Some of these include a lack of understanding of the proper way to distribute ZIS, uncertainty in social impact measurement, and the need for closer collaboration between companies, zakat institutions, and governments. Therefore, this study focuses on the analysis of the implementation of ZIS in CSR as an effort to support the achievement of the SDGs, especially on the first point, namely poverty elimination. By understanding how ZIS can be optimized in CSR programs, it is hoped that more effective strategies can be obtained to empower the community and alleviate poverty in a sustainable manner. This research also aims to provide recommendations for companies in designing CSR programs that are responsive to the needs of the community, as well as contributing to the achievement of sustainable development goals in Indonesia.

In this context, it is important to observe that the synergy between ZIS and CSR can not only have a positive impact on the recipient, but also on the company itself. The implementation of ZIS in CSR can improve the company's reputation, build better relationships with the community, and create customer loyalty. In an era where consumers are increasingly concerned about corporate social responsibility, the existence of programs that integrate ZIS in CSR can be a competitive advantage for companies. This is in line with global trends that show that socially responsible companies tend to perform better in the long run. In addition, collaboration between the private sector, zakat institutions, and the government is very important in creating an ecosystem that supports poverty alleviation. By building strong partnerships, existing resources can be maximized to create more effective and scalable programs. For example, a zakat institution can assist companies in distributing ZIS to the most needy communities, while companies can provide training and capital support to help those communities develop their businesses. This synergy will produce a greater impact than if each party moves independently.

In the development of CSR programs that integrate ZIS, a data-based approach is also crucial. The social impact measurement of these programs needs to be carried out systematically to evaluate their effectiveness in reducing poverty. Valid and accurate data will help companies in formulating better strategies in the future, as well as provide tangible evidence to stakeholders that investments made through ZIS truly benefit the community. Therefore, the study not only focuses on existing best practices, but also tries to identify the challenges faced and provide recommendations for improvement. Awareness of the importance of integrating ZIS in CSR in supporting the achievement of the SDGs, especially poverty eradication, encourages the need for more in-depth research in the Indonesian context. This research is expected to contribute to the development of better policies in the CSR and ZIS sectors, as well as encourage companies to take an active role in poverty alleviation efforts in Indonesia. Thus, it is hoped that the programs implemented will produce significant and sustainable social impacts, thereby bringing positive changes to people who are in vulnerable and disadvantaged conditions.

LITERATURE REVIEW

The Concept of Zakat, Infaq, and Alms (ZIS)

Zakat, Infaq, and Sadaqah are important components in the Islamic economic system that not only function as financial instruments but also as tools to achieve social justice and community welfare. Zakat is an obligation for every Muslim who has reached nisab (minimum limit of assets) and is regulated in the Qur'an and Hadith. In the context of Islam, Zakat is considered a purifier of wealth and a means to get closer to Allah SWT. As explained in Surah Al-Baqarah verse 177, Zakat is an integral part of faith that includes social and spiritual dimensions. In this case, Zakat is not only seen as an expense but as a social investment that aims to improve people's welfare.

Infaq and Sadaqah, although voluntary, also have a significant role in supporting poverty alleviation efforts. Infaq refers to expenditures incurred for the public good, while Sadaqah includes all forms of donations given sincerely without expecting anything in return. Research by Muktar (2020) shows that ZIS can be used to support various social programs, including education, health, and economic empowerment. In practice, ZIS can be an alternative source of financing that helps those who are not served by the formal banking system, thereby increasing their access to needed resources and services. From an economic perspective, ZIS functions as a wealth redistributor in society. This is important in the context of poverty alleviation, where uneven distribution of wealth is often the main cause of poverty. By providing ZIS to those in need, it is hoped that there will be an improvement in their economic and social conditions. For example, research by Nurdiana (2019) shows that a well-structured and well-managed ZIS program can increase household income and empower communities.

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a concept in which companies are committed to operating ethically and contributing to sustainable economic development, as well as improving the quality of life of workers, their families, local communities, and society as a whole. The concept of CSR has evolved rapidly since the early 2000s, especially as public awareness of the social and environmental impacts of business activities increases. According to Carroll (1999), CSR consists of four main components: economic, legal, ethical, and philanthropic responsibility. Economic responsibility emphasizes the importance of a company's profitability, while legal responsibility requires a company to comply with all applicable regulations and laws.

On the other hand, ethical and philanthropic responsibility encompasses the behavior expected by society and the company's contribution to social welfare. In this case, CSR is not only a social responsibility, but also part of a sustainable business strategy. Research by Porter and Kramer (2011) shows that CSR can be a source of innovation and competitive advantage, where companies committed to social responsibility tend to be more successful in creating long-term value for all stakeholders. As attention to sustainability increases, many companies are beginning to adopt a more holistic and integrated approach to CSR. This can be seen in the form of social programs that not only focus on donation, but also on community capacity building, skills training, and investment in social infrastructure. Research by Maulana and Rachman (2020) shows that companies that are active in CSR not only gain the trust of the public, but can also reduce reputation risk and increase customer loyalty.

Relationship between ZIS and CSR

The integration of ZIS in a company's CSR program can create a greater and sustainable social impact. ZIS as a financial instrument has the potential to fund various social programs that are in line with CSR goals. Research by Widyastuti and Supriyadi (2021) found that companies that integrate ZIS in their CSR not only provide financial assistance to the community, but also contribute to improving people's capacity and skills. Programs based on ZIS are often designed to empower beneficiaries through training and education, which can ultimately help them to become economically self-sufficient. Collaboration between companies and zakat institutions in the management of ZIS is very important to increase transparency and accountability in the distribution of aid. According to Masykur (2020), this collaboration allows companies to reach the right beneficiaries and ensure that the assistance provided has a significant impact. In addition, by involving the community in the planning and implementation process of the program, companies can better understand the needs of the community and design more targeted interventions. By integrating ZIS into their CSR programs, companies can demonstrate their commitment to social and moral values, as well as strengthen their relationships with society. This will not only improve the company's reputation, but it can also create a wider positive effect on the community and the surrounding environment.

Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) are a series of 17 global goals agreed by UN member countries as a sustainable development agenda until 2030. The first goal, poverty eradication, focuses on ending extreme poverty in all its forms anywhere in the world. According to a UN report, extreme poverty characterized by less than 1.90 US dollars per day must be eliminated as a top priority in achieving sustainable development. In the Indonesian context, the achievement of the SDGs is a complex challenge, especially related to poverty alleviation. Based on data from the National Development Planning Agency (Bappenas), Indonesia has integrated the SDGs into its national development plan, but still faces various obstacles in terms of funding and implementation. Governments' efforts to reduce poverty are often hampered by a variety of factors, including lack of access to basic services, quality education, and economic opportunities. Therefore, the contribution of the private sector through CSR and ZIS integration is very important in supporting the government's efforts to achieve this goal. Many companies in Indonesia have started to implement CSR by integrating ZIS in their programs. For example, some companies provide ZIS assistance for educational programs for children from underprivileged families, as well as skills training for adults who do not have jobs. This is in line with the SDGs' goal of not only eliminating poverty, but also ensuring that every individual has equal access to education, health, and employment opportunities.

METHODOLOGY

The method used in this writing is a literature study by collecting relevant literature from various references and focusing on the topic raised, namely the Implementation of ZIS (Zakat, Infaq, Sedekah) With Corporate Social Responsibility (CSR) In an Effort to Support the SDGs Program. Literature searches were conducted using search engines, including Google Scholar, and Research Gate with search keywords, namely "Sustainable Development Goals", "Corporate Social Responsibility", and "Zakat, Infaq, Sadaqah". The literature selected and included amounted to 18 articles obtained from various basic data.

RESEARCH RESULT

Table.1 Distribution and Finding of Articles

No	Writer	Heading	Method	Result	Gap Research	Conclusion
1	Azis, M.	The Role of Zakat in Improving Community Welfare.	Literature study and analysis of secondary data sourced from zakat management institutions in Indonesia.	Research shows that zakat is effective as an instrument of economic empowerment for the poor. In practice, zakat that is managed professionally is able to increase public access to education, health, and employment. However, many zakat institutions do not have an optimal management system	This study does not discuss how zakat can be integrated into a company's CSR program to expand the scope of social impact. In addition, there is no specific analysis of the influence of zakat on the goals of the SDGs. Conclusion: Zakat has great potential to reduce poverty and support sustainable	Zakat has great potential to reduce poverty and support sustainable development, but strategic management and collaboration are still major challenges.

				so that the great potential of zakat has not been fully utilized.	development, but strategic management and collaboration masih menjadi tantangan utama.	
2	Firdaus, M., & Rahman, A.	Zakat, Corporate Social Responsibility, and Sustainable Development Goals: A Review of the Literature	This study uses a systematic literature analysis method by examining various journal articles, reports of zakat institutions, and policy documents related to CSR and SDGs.	Research finds that zakat and CSR have complementary goals in supporting poverty alleviation. Zakat-based CSR is more accepted by the public because it reflects Islamic values. However, the implementation of zakat in CSR is still sporadic and has not become a standard in many companies.	This study has not included empirical data on the impact of zakat-based CSR programs, especially in Indonesia. There was no discussion about the synergy mechanism of zakat and CSR to ensure the sustainability of the program.	The integration of zakat into CSR can be an effective strategy to support the goals of the SDGs, but it requires a systematic approach and collaboration between stakeholders.
3	Irawan, A., &	The Influence of Zakat-	A case study conduct	Zakat-based CSR programs	There is no quantitative analysis	Zakat-based CSR is an effective

	Wijayanti, D.	Based CSR Programs on Community Economic Empowerment.	ed on a local company in Indonesia with a qualitative approach. Data was collected through interviews with company management and CSR beneficiaries.	have a positive impact, such as increasing the income of poor families and access to education for their children. The CSR carried out also involves skills training for Zakat-based CSR is an effective social innovation , but it requires long-term evaluation to ensure sustainable benefits.	to measure the sustainability of the program's impact. In addition, this research only focuses on one company so it cannot be generalized to the scale nasional.	social innovation, but it requires long-term evaluation to ensure sustainable benefits.
4	Nasution, M., & Hasan, S.	Community Empowerment Strategy Through Zakat and CSR Management.	This study uses a qualitative approach with in-depth interviews with managers of zakat	Collaboration between zakat institutions and companies has been proven to increase the effectiveness of social	The study has not discussed formal mechanisms for integrating zakat and CSR, as well as the lack of statistical data on the	The synergy between zakat and CSR is able to empower the poor significantly , but supportive regulations and policies are needed.

			<p>institutions and CSR actors in several companies.</p>	<p>programs. For example, the zakat-based entrepreneurship training program has succeeded in increasing participants' income by up to 30%. However, the challenges faced are the lack of coordination between the two parties and unsupportive regulations.</p>	<p>impact of the collaboration on the SDGs.</p>	
5	Santos, D., & Hidayat, R.	Integration of Zakat in Corporate Social Responsibility Programs in Indonesia	<p>Descriptive study with a qualitative approach. Data was obtained through interviews and analysis</p>	<p>The integration of zakat in CSR provides double benefits, that is, improving the company's reputation in the eyes of the public and</p>	<p>The study did not discuss the indicators of the success of the zakat program in CSR, and there was no evaluation quantitative to assess the impact.</p>	<p>Zakat-based CSR programs can be a model for companies to support sustainable development, but they require careful planning and</p>

			of company documents.	providing significant social impact, such as educational assistance, infrastructure development, and skills training.		management.
6	Wulan dari, D.	Zakat and Sustainable Development: Why Should We Care? Methods: Literature studies that review reports of national and international zakat institutions related to the contribution of zakat to sustainable development.	A literature study that examines reports of national and international zakat institutions related to the contribution of zakat to sustainable development.	Zakat plays an important role in reducing poverty by providing access to education, health, and financial assistance to people in need. However, there is still a gap in the management of zakat due to the lack of transparency and adequate technology.	There is no in-depth analysis of how zakat can be systematically integrated into a company's CSR program.	Zakat can support the goals of the SDGs, especially poverty alleviation, if it is managed transparently and involves modern technology.
7	Zainuri, M.	Transformation of Zakat into a Model of Economic Empower	A case study on companies that integrate zakat	Companies that allocate zakat through CSR	There has been no discussion about the business model that	The transformation of zakat as part of CSR is effective in

		ment: Implement ation in CSR	in CSR in the educatio n sector.	programs are able to empower the communit y through vocational education and job training. As a result, there is an increase in the capacity of human resources in communiti es that previously did not have access to education.	ensures the continuity of this program.	improving people's welfare, but it needs to be supported by a sustainable business model.
8	Hasan, A.	Corporate Social Responsibi lity in Islamic Perspectiv e	Analisis literatur dan wawanc ara dengan praktisi CSR di perusah aan berbasis nilai Islam.	CSR based on Islamic values, including zakat, is more accepted by the communit y, especially in the majority of communiti es Muslim. Programs such as mosque constructio n and educationa	There is no focus on evaluating the long- term impact of zakat- based CSR programs on the poor.	Islamic value-based CSR is effective in building good relationship s with the community, but requires a more strategic approach to achieve long-term goals.

				l assistance are the most common forms of CSR.		
9	Darwis, M.	Zakat as an Instrument of Economic Empowerment of the Ummah	Qualitative descriptive study with interviews with zakat beneficiaries and zakat management institutions.	Zakat is able to improve the standard of living of the community through entrepreneurship and education programs. However, most zakat recipients only depend on assistance without a sustainability plan.	There was no discussion about the strategy of integrating zakat with the company's CSR to support the SDGs.	Zakat has great potential for community empowerment, but it needs a strategy that ensures zakat recipients become economically independent.
10	Ramadhan, A.	Zakat, Infaq, dan Sedekah dalam Pemberdayaan Masyarakat	Qualitative descriptive study with data from the annual report of the ZIS management institution.	Good ZIS management can improve the quality of life of the poor through direct assistance programs and skills training. However, most institutions zakat hanya	It does not discuss how the integration of ZIS with CSR programs can increase the impact of empowerment.	ZIS is an effective tool for community empowerment, but it needs to be innovated in its management to achieve greater impact.

				fokus pada distribusi assistance, without a comprehensive empowerment program.		
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DISCUSSION

Our group took a marketing concentration with the title "Implementation of Zakat, Infaq, Alms (ZIS) with Corporate Social Responsibility (CSR) in an Effort to Support the Sustainable Development Goals (SDGs) Program: A Case Study of Point 1 No Poverty" to explore and understand how the combination of ZIS and CSR can contribute significantly to poverty alleviation efforts in Indonesia. Against the background that Indonesia is the country with the largest Muslim population in the world, the potential for ZIS management is very large to be used as a resource in fighting poverty. Therefore, we are focusing on how ZIS, which is a financial instrument in Islam, can be integrated within the corporate CSR framework to create greater social impact, particularly in supporting the achievement of the SDGs that emphasize poverty eradication.

Poverty alleviation is a global issue faced by many countries, including Indonesia. Based on data from the Central Bureau of Statistics (BPS), the poverty rate in Indonesia still shows alarming numbers. Although the government has made various efforts to address this problem, challenges in access to education, health, and employment opportunities remain the main obstacles for the poor. This is where ZIS can play an important role. In this context, ZIS is not only a financial contribution, but also a tool to improve people's living standards. By strategically managing ZIS through planned programs, it is hoped that it can encourage sustainable economic growth of the community.

The implementation of ZIS in the company's CSR program can create a mutually beneficial synergy. On the one hand, the company can fulfill its social responsibility and strengthen its positive image in the eyes of the public; On the other hand, the beneficiary community can directly feel the positive impact of the programs held. For example, companies can collaborate with zakat institutions in organizing skills training programs for the community. This program not only provides new skills but also opens up job opportunities, so that people can be economically independent. This kind of initiative is in line with CSR principles that prioritize sustainability and social responsibility and reflects the company's commitment to community development.

Furthermore, the management of ZIS in the framework of CSR can increase the effectiveness of aid distribution. Cooperation between companies and zakat institutions can ensure that the ZIS funds collected are used efficiently and on target. Companies can assist zakat institutions in identifying community needs and designing appropriate programs. In addition, with high transparency and accountability, the public will have more trust in the programs implemented, thereby increasing participation and support from various parties. It is important to note that the implementation of ZIS and CSR not only has an impact on the beneficiaries, but also provides added value for the company itself. In an era of increasingly fierce business competition, companies that are active in CSR can build customer loyalty and create a good image in society. Research shows that consumers tend to prefer products from companies that have a good reputation for social responsibility. In other words, investing in CSR and ZIS can be an effective marketing strategy to attract customers and increase the company's profitability. In addition, the company's involvement in the management of ZIS can also have a positive impact on employees. When the company runs CSR programs that are integrated with ZIS, employees will feel proud and have an emotional attachment to the company. This can increase employee morale and productivity, as well as create a positive work environment. Employees who engage in social activities also tend to have higher motivation and a sense of ownership towards the company.

In the context of the SDGs, collaboration between ZIS and CSR can support the achievement of poverty alleviation goals (No Poverty) more effectively. Companies that implement CSR with a ZIS-based approach can help reduce social inequality and improve people's access to basic services. Programs that focus on education, health, and economic empowerment can help people get out of poverty and achieve a better quality of life. Overall, the collaboration between ZIS and CSR in the context of poverty alleviation has enormous potential. Through good management and integrated programs, it is hoped that significant changes can be created in people's lives. Therefore, it is important for companies to consider ZIS as part of their CSR strategy, so that the resulting social impact can be sustainable and comprehensive. This research will further explore how best practices in the implementation of ZIS in CSR can be identified and developed, so that they can make a real contribution to poverty alleviation efforts in Indonesia. It is important to understand that the implementation of Zakat, Infaq, and Sadaqah (ZIS) in the context of Corporate Social Responsibility (CSR) is not only a corporate social responsibility, but also a very relevant strategy in achieving the sustainable development goals (SDGs), especially in poverty alleviation. Against the backdrop that poverty alleviation is a pressing issue, we need to emphasize that collaborative efforts that integrate ZIS into CSR practices have great potential to create significant and sustainable social impact.

ZIS as a financial instrument in Islam functions as a bridge that connects companies with people in need. When companies implement ZIS in their CSR programs, they not only fulfill their social obligations, but also create opportunities to empower society. For example, through skills training programs funded by ZIS, companies can help people develop the skills necessary to get a job or create their own businesses. This is very important, because one of the main causes of poverty is a lack of adequate skills and education. By providing training and education, the company contributes directly to improving the quality of human resources which in turn will reduce the level of poverty in the community.

In addition, it is important to highlight the innovation aspect in ZIS management. Companies can design innovative programs that focus not only on providing cash assistance, but also on developing sustainable business models. For example, companies can use ZIS funds to support micro and small businesses in local communities, such as providing business capital to small entrepreneurs or supporting the development of sustainable local products. This approach not only helps to increase people's incomes, but also creates new jobs and strengthens the local economy. Thus, ZIS is not only a philanthropic tool, but also a driver of sustainable economic growth.

Furthermore, collaboration between companies, zakat institutions, and the community is very important to ensure that the ZIS programs implemented really answer the needs of the community. In this context, companies need to conduct market research and needs studies to understand the issues faced by the communities they serve. With accurate information, companies can design programs that are more targeted and effective. For example, if an analysis shows that a particular community has access to education, the company may develop a scholarship program or educational support specifically for children in the area. Through a needs-based approach, the impact of CSR programs integrated with ZIS will be more pronounced and sustainable.

No less important is transparency and accountability in the management of ZIS. In today's information age, society is increasingly demanding disclosure from companies regarding how CSR and ZIS funds are used. Companies that are successful in promoting transparency and accountability tend to have greater support from the public. It also creates trust and better relationships between the company and the community, which can ultimately increase community participation in the programs implemented. Thus, companies must actively involve stakeholders in the decision-making process and implementation of ZIS-based CSR programs.

In the context of supporting the achievement of the SDGs, especially No Poverty, programs funded through ZIS must have clear indicators to measure their success and impact. Research by Udin (2022) emphasizes the importance of using relevant indicators to evaluate the effectiveness of CSR programs in poverty alleviation. These indicators can include increased incomes, increased access to basic services, and a reduction in the number of families living below the poverty line. With the right measurements, companies can evaluate and improve programs continuously, so that positive impacts can continue to be felt by the community.

In addition, keep in mind that the implementation of ZIS in CSR is not a task that can be done sporadically or half-heartedly. It takes a long-term commitment from the company to invest in community development. Companies need to develop long-term strategies that cover various aspects, from education, health, to economic empowerment. For example, by developing sustainable programs in agriculture, companies can provide training, access to technology, and markets for local farmers. This kind of approach not only provides direct benefits to the community, but also contributes to food security and local economic growth.

In closing, the combination of Zakat, Infaq, and Alms (ZIS) with Corporate Social Responsibility (CSR) offers a huge opportunity to help alleviate poverty in Indonesia. With an integrated and strategic approach, companies can make a significant social impact, while building a positive reputation in the eyes of the public. Through innovation in CSR programs, close collaboration with zakat institutions, and a focus on transparency and accountability, ZIS can be an effective tool in achieving sustainable development goals. Therefore, we believe that this research will make a valuable contribution to the development of theory and practice in the field of marketing and corporate social responsibility, as well as encourage companies to be more active in contributing to poverty alleviation in Indonesia.

CONCLUSIONS AND RECOMMENDATIONS

The conclusion of this study confirms that the integration of Zakat, Infaq, and Sadaqah (ZIS) into Corporate Social Responsibility (CSR) has extraordinary potential in supporting poverty alleviation efforts, especially in the context of the Sustainable Development Goals (SDGs), especially Point 1 No Poverty. By strategically managing ZIS, the company can not only fulfill its social responsibility, but also contribute significantly to the improvement of people's welfare. This study shows that ZIS-based programs, such as skills training and micro-business support, are able to create jobs, increase incomes, and empower communities, thereby supporting poverty alleviation efforts effectively. In addition, collaboration between companies, zakat institutions, and the community is very important to ensure that the programs implemented are on target and have a sustainable impact. Therefore, it is recommended that companies develop a clear framework untuk implementasi ZIS dalam CSR, This includes researching community needs and using relevant indicators to measure the success of the program. It is also important for companies to promote transparency and accountability in the management of ZIS funds, in order to build public trust and increase participation in the programs implemented. With long-term commitments and the right strategies, companies can play an active role in alleviating poverty, while building a positive image in society and achieving sustainable development goals.

This research also underscores the need for innovation in ZIS programs that are integrated with CSR, where companies must think creatively in designing initiatives that are not only financial assistance, but also empower the community in a sustainable manner. For example, companies can explore opportunities to create social business models that leverage local resources, such as supporting local farmers or artisans to better market their products. Thus, ZIS not only serves as a temporary relief, but also as a driver of stronger local economic growth. Employee involvement in ZIS-based CSR programs should also be a concern. Companies should involve employees in social activities, which can increase morale and loyalty to the company. Through volunteer programs related to ZIS, employees can directly feel the positive impact of their contributions to society. This not only creates a better work environment, but also strengthens the relationship between the company and the communities in which they operate.

Given the challenges faced in poverty alleviation, this study suggests the need for increased collaboration between various stakeholders, including governments, non-profit organizations, and the private sector. Synergy between these sectors is essential to create a holistic and holistic approach to addressing poverty. Through this collaboration, ZIS and CSR programs can be more targeted and effective, ensuring that each intervention has a real impact on society. Finally, it is important to remember that the success of ZIS implementation in CSR also depends heavily on the local context. Companies must understand the unique characteristics and challenges faced by the communities in which they operate. With a local context-based approach, programs can be more relevant and impactful. This research is expected to provide insight and inspiration for companies to be more proactive in integrating ZIS into their CSR strategies, as well as encouraging more effective and sustainable poverty alleviation efforts. With the right steps, companies' contributions to reducing poverty can bring significant positive changes to society, while supporting the achievement of the SDGs as a whole.

ADVANCED RESEARCH

1. Lack of Quantitative Discussion

Several studies in this journal do not include quantitative analysis to measure the impact of Zakat, Infaq, and Sedekah (ZIS)-based CSR programs on society at large. This hinders the assessment of the impact of the program.

2. Not Yet Focus on Standardization of ZIS-CSR Integration

There is no clear formal mechanism for the integration of ZIS with CSR in various companies, especially on a national scale, so that the implementation of the program is still sporadic.

3. Minimal Long-Term Evaluation

Many ZIS-based CSR programs mentioned in the study only focus on short-term results without long-term evaluation that can ensure benefits for society.

4. Lack of Modern Technology in ZIS Management

This study shows that there are gaps in zakat management due to inadequate transparency and technology, which has the potential to reduce the effectiveness of distribution and social impact.

5. Not Yet Focused on Sustainable Business Models

There is a need to develop ZIS-based business models that can provide sustainable economic impacts, such as supporting small and medium enterprises (SMEs) strategically.

6. Expansion of Local Context Studies

This study has not deeply analyzed the unique characteristics of local communities that can affect the success of the integration of ZIS and CSR programs.

7. Limitations of Multi-Party Collaboration

Collaboration between companies, zakat institutions, government, and communities is still less than optimal, even though it is important to support the achievement of sustainable development goals (SDGs).

Suggestions for further research can be focused on: Developing a quantitative model to measure the impact of ZIS-CSR integration, Standardizing mechanisms and policies that support this integration widely, integrating modern technology into ZIS management for transparency and efficiency, examining more innovative ZIS-based sustainable business models, Exploring case studies in various local contexts in Indonesia.

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