

Company Responsibility Towards Community Affected by Palm Oil Waste Perspective of *Maqashid Sharia* (PT Karya Agung Sawita in Padang Lawas Regency)

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Introduction

The palm oil industry has become one of the main economic sectors in many tropical countries, such as Indonesia and Malaysia, which are the world's leading producers of palm oil. The rapid growth of this industry significantly contributes to economic growth, job creation, and income for these countries. However, the growth of the palm oil industry also causes significant negative impacts that cannot be ignored, especially related to environmental and social issues caused by palm oil waste (Apriyanti, 2019).

Palm oil waste consists of liquid and solid waste generated during the production process of palm oil. These wastes contain hazardous chemicals such as organic waste, heavy metals, and other chemical compounds that can pollute the water, soil, and air around palm oil companies. This environmental pollution not only threatens the sustainability of local ecosystems but also directly impacts the health and well-being of communities living around palm oil plantations (Demuth, 2020).

In this context, corporate accountability towards communities affected by palm oil waste have become very important. This responsibility includes the moral and legal obligations of the company to understand, manage, and mitigate the negative impacts of their operational activities on the surrounding community and environment. Corporate social and environmental responsibility encompasses various aspects, including efforts to reduce greenhouse gas emissions, protect biodiversity, support local communities, and improve air and water quality (Mulyani, 2019).

However, in practice, the implementation of corporate responsibility towards communities affected by palm oil waste often generates controversy and criticism. Some companies may not comply with existing environmental regulations or be less transparent in reporting the environmental and social impacts of their activities. In addition, there are also issues related to land conflicts between palm oil companies and local communities, which can result in serious consequences for the rights and welfare of the local population. Therefore, research on corporate accountability towards communities affected by palm oil waste becomes very relevant and urgent. Through this research, we can explore effective corporate accountability practices in managing palm oil waste and improving relations with local communities. With a better understanding of the challenges and opportunities faced by palm oil companies, we can develop more effective strategies to achieve sustainable development in this sector (Muliari and Zulfahmy, 2019).

According to Imam Al-Syatibi, *maqasid sharia* refers to the unity of Islamic law in its origins and especially the unity in the purpose of that law. Al-Syatibi also explains that the purpose of Allah Swt. establishing His laws is to realize the welfare of human

life, both in this world and the hereafter, and to achieve that welfare. Al-Syatibi divides *maqasid sharia* into three levels, namely *daruriyyat* (preservation of religion, preservation of life, preservation of intellect, preservation of lineage, preservation of property), *hajiyyat*, and *tahsiniyyat*. In this context, the concept of *maqashid sharia* in Islam has significant relevance. Especially in four aspects, *hifdz nafs*, *hifdz 'aql*, *hifdz nasl*, and *hifdz mal*, and this is not only about protecting the individual soul from physical and spiritual dangers, but also includes social and environmental responsibilities. Therefore, companies involved in the palm oil industry have a moral and ethical responsibility to consider the impact of palm oil waste on affected communities, in accordance with the principles of *maqashid sharia* (Jauhar, 2020).

Understanding the perspective of *maqashid sharia* in the context of the palm oil industry can provide a strong foundation for evaluating business practices. Companies and consider the ethical implications of their activities on communities affected by palm oil waste. In-depth research in this field can not only help raise awareness of corporate social responsibility but also promote sustainable and environmentally friendly business practices. Thus, this research aims to investigate how companies in the palm oil industry account for the impact of palm oil waste on affected communities, particularly at PT Karya Agung Sawita located in Padang Lawas regency, while considering the principles of *maqashid sharia* in Islam. Through comprehensive analysis, it is hoped that policy recommendations and best practices can be found to help enhance corporate social responsibility and promote the welfare of communities affected by palm oil waste.

Methodology

In principle, the concept of writing scientific articles always requires complete and objective data, as well as specific research methods and approaches tailored to the issues to be discussed. The method itself is a way or path that must be taken to achieve the goal using certain tools. This research uses qualitative research methods, namely through the collection, organization, analysis, and problem-solving, and interpretation of the obtained data. The type of research used is in the form of empirical juridical by presenting the reality and facts about the company's responsibility towards the communities affected by palm oil waste, using an analysis that prioritizes the process over the data obtained. In the implementation of empirical juridical research, the researcher conducted interviews at the research site, namely the PT Karya Agung Sawita in Padang Lawas regency, regarding the company's responsibility to the community affected by palm oil waste. In the field, the researcher met with the operational director who is knowledgeable about the company's responsibility to the

community regarding palm oil waste. By using this type of research, the researcher will later use the data obtained from the interviews to be elaborated and analyzed based on the perspective of *maqashid sharia*. In this research, the opinion of Imam Al-Syatibi is used, which states that *maqasid sharia* is that Allah Swt. has revealed the sharia (legal rules) to achieve the welfare of His servants both in this world and the hereafter.

Results and Discussion

The Form of Accountability of PT Karya Agung Sawita Towards Communities Affected by Palm Oil Waste

Plantation oil palm is an industrial/plantation crop that is useful as a producer of cooking oil, industrial oil, and fuel. Palm oil became popular after the industrial revolution at the end of the 19th century, which led to a high demand for vegetable oil for food and soap industries. Almost all palm oil mills in Indonesia still use the wet milling method, which requires a lot of water in the milling process (Budiyono, 2021).

This results in an increase in palm oil mill effluent as waste or a by product of palm oil processing activities. It is estimated that for every ton of crude palm oil produced, 2,5% will be generated as liquid waste. Palm oil waste water has the potential to be an environmental pollutant due to its high content of Chemical Oxygen Demand (COD), Biochemical Oxygen Demand (BOD), and suspended solids, which can reduce the fertility of water bodies. The waste produced is of three types, solid, liquid, and gas. For solid waste, it consists of tankos waste (empty fruit bunches), shells, and fiber. Gas waste, which is waste from exhaust gas emissions sourced from the burning of shells and fiber in the boiler. Liquid waste, which comes from the boiling and clarification stations (Muliari and Zulfahmy, 2019).

In the national development strategy for the management of oil palm plantations, various objectives will be achieved, including improving the welfare and prosperity of the people, increasing the country's foreign exchange sources, providing job opportunities and business opportunities, and maintaining the functions of the environment sustainably. According to the language of Corporate Social Responsibility (CSR), it is defined as the social responsibility of companies. Law Number 40 of 2007 concerning Limited Liability Companies chooses to use the term social and environmental responsibility for the elaboration in the regulation. Currently, there is no unified language regarding the term CSR, but conceptually, they all share the same essence (Zarmila and Heru, 2023).

In Islam, CSR becomes an obligation and a fundamental value in Islam. This can be seen from the third pillar of Islam, which is "*paying zakat*", aimed, among other

things, at fulfilling the rights of others that are present in one's wealth. *Zakat* in the industrial sector, with the *nishab* of wealth a total of 96 grams of pure gold with a *haul* of 1 year, the *zakat* rate to be paid is 2,5%. Explained in Al-Qur'an surah Al-Humazah verses 1 to 4 (Syukron, 2021). In the context of companies, it is therefore not permitted for entrepreneurs to use their profits without contributing through CSR. CSR is essentially a social mechanism for distributing wealth entrusted by Allah Swt. to those who are more deserving of it. On the other side, CSR can also be considered mandatory when linked to corporate *zakat*, but it must meet several conditions that need to be fulfilled (Priansa, Alma, and Bukhari, 2019).

As a form of responsibility for PT Karya Agung Sawita regarding the waste generated in the processing of palm oil fruit, the following measures are implemented: (1) Processing waste into palm oil fertilizer. PT Karya Agung Sawita is responsible for safeguarding the lives and health of the surrounding community by managing palm oil waste into fertilizer in a safe and responsible manner. Palm oil waste, if not managed properly, can pollute water, soil, and air, potentially causing health problems for the surrounding community. PT Karya Agung Sawita is also responsible for providing environmentally friendly technology, namely adopting safe and eco-friendly waste processing technology to minimize negative impacts on public health. PT Karya Agung Sawita is responsible for sustainable waste management, which involves implementing processing methods that ensure waste does not pollute natural resources such as groundwater and rivers used by the local population; (2) CSR, as part of its social responsibility, PT Karya Agung Sawita contributes to the welfare of the surrounding community, for example, through the health and environment program, which implements CSR programs focused on improving public health and environmental preservation. For example, the health program provides medical facilities for communities affected by waste and offers environmental education and awareness by organizing educational and awareness programs for the community so that they understand the importance of proper waste management and its impact on health; (3) Providing bore wells. PT Karya Agung Sawita provides bore wells to serve as drinking water sources for the community, and the water is used by the surrounding community to their heart's content, without any financial charge. This is one of the forms of corporate responsibility; (4) Providing clean water pools. PT Karya Agung Sawita provides water ponds for plantation employees and animals living around the plantation for consumption and utilization; (5) Compensation and recovery. If damage or negative impacts occur due to palm oil waste, PT Karya Agung Sawita is responsible for restoring and providing fair compensation to the affected communities, such as offering fair compensation to those adversely affected by the

waste. This can include financial compensation or other assistance and making efforts to restore the environment affected by waste pollution. This can include the rehabilitation of contaminated land and water, as well as the re-greening of damaged areas; (6) Providing internal supervision and sanctions. Internal supervision includes forming an internal supervisory team tasked with monitoring waste management and ensuring that all procedures are followed correctly, while internal sanctions involve imposing penalties on employees or departments that neglect or fail to comply with the established waste management procedures.

Regarding responsibility in general, if examined from the perspective of positive law. *First*, civil liability. According to Article 1 paragraph (5) of PERMEN Number 13 of 2011 concerning Compensation for Pollution and/or Environmental Damage, compensation is the cost that must be borne by the person responsible for the activity and/or business due to pollution and/or environmental damage. According to Article 87 paragraph (1) of Law Number 32 of 2009 on Environmental Protection and Management (UUPPLH), *"Every business and/or activity responsible for committing unlawful acts in the form of pollution and/or environmental destruction that causes harm to others or the environment is required to pay compensation and/or take certain actions"*. According to Article 1365 of the civil law, it regulates compensation for unlawful acts. What is meant by unlawful acts is an action carried out by one or more parties that has harmed another party. An unlawful act committed by one or more parties, whether intentionally or unintentionally, will certainly harm the other party whose rights have been violated (Sarwono, 2012). According to Article 88 of Law Number 32 of 2009 on Environmental Protection and Management (UUPPLH), every person in charge of a business and/or activity (company/legal entity) that causes pollution and/or environmental damage is considered to have committed an unlawful act. The person in charge of the business and/or activity has the responsibility to compensate for the damages caused, as long as it is proven that they have committed acts of pollution and/or destruction. The proof of this, whether there is a clear causal relationship between the fault and the loss (liability based on faults) or without the need to prove the element of fault (liability without faults/strict liability).

Second, criminal responsibility. *"There is no punishment without guilt"* and *"There is no criminal liability without a criminal act"* are terms that represent a theory of liability in criminal law. An individual/business entity (corporation) that commits a crime is obliged to be held accountable for their actions. The UUPPLH has regulated criminal liability for companies that commit environmental destruction or pollution, as explained in Article 116 to 120. Due to the production process of a company. Therefore, every community affected by environmental pollution naturally raises objections or

even demands against the company responsible for the negative impact that causes discomfort in the surrounding environment (Isman and Novita, 2024).

Corporate Responsibility for Palm Oil Waste Affected Communities from the Perspective of Maqashid Sharia

Etymologically, *maqashid sharia* comes from two words, namely *maqashid* and *sharia*. *Maqashid* is the plural form of *maqshud*, *qashd*, *maqshd*, or *qushud*, which are derivatives of the verb *qashada yaqshudu*, with various meanings such as heading towards a direction, purpose, middle ground, fairness and moderation, straight path, and balance between excess and deficiency. Terminologically, *maqasid sharia* refers to a value and meaning that are made a goal and intended to be realized by the lawgiver (Allah Swt.) behind the formulation of sharia and laws, which are studied by *mujtahid* scholars from sharia texts (Helim, 2019).

Al-Syatibi provided an opinion that, "*Indeed, the shari' (lawgiver) in legislating his laws aims to realize the welfare of his servants both in this world and in the hereafter simultaneously*". From that opinion, it can be concluded that *maqashid sharia* is the welfare of humanity. According to Manshour Faqih, *maqashid sharia* is divided into *maqashid daruriyyat* (primary) and *maqashid hajiyat* (secondary), but the researcher will discuss *maqashid daruriyyat* (primary) in this article (Hayati, 2022).

Maqashid daruriyyat are the goals of human needs that must be fulfilled or whose existence is obligatory to fulfill. The scholars of *usul al-fiqh* refer to *maqashid daruriyyat* as *kulliyatu al-khams*, where the common good has a core that is agreed upon in all religious laws, which encompass five matters. These five things are the basic or primary needs that are the foundation of human life. With the assurance and preservation of these five things, the welfare of the body and soul, individuals and humanity, the world and the hereafter will be realized. The five core principles among them are, *hifdz din*, meaning maintaining the continuity of Islam, applying it by understanding, spreading, and practicing its teachings in daily activities. *Hifdz nafs*, meaning to protect and preserve rights and the human soul, whether in the form of the right to live, safety, health, peace of mind, intellect, and spirituality. *Hifdz aql* means the preservation of the intellect from various things that can damage it. *Hifdz nasl*, means preserving the continuity of humanity, as well as maintaining its dignity and honor. *Hifdz mal* is the preservation of wealth through measures such as cutting off the hands of thieves, prohibiting usury, bribery, and consuming the wealth of others through unlawful means.

Maqashid sharia is one of the primary needs in the protection of religion, life, lineage, intellect, and property. Therefore, it is only fitting that the achievement of *maqashid sharia* values encompasses all aspects of life activities. The research shows

that the company has not yet fully aligned with *maqashid sharia*, as it has not met four of the five essential objectives of sharia (*al-daruriyyat al-khamsah*), which are the preservation of life, lineage, intellect, and property. In the realm of *daruriyyat*, the company must be able to address the issues caused by palm oil waste to the surrounding community, including the medical needs that must be readily provided to the victims affected by the waste. By fulfilling these requirements, the elements of *maqashid sharia* in the four aspects of *hifdz nafs*, *hifdz mal*, *hifdz nasl*, and *hifdz aql* can be achieved (Rahmi, 2019).

First, hifdz nafs. The preservation of life is a priority after maintaining religion, because Allah Swt. has absolute power over a person's life, and only Allah Swt. has the right to take it. Companies that dump waste into rivers will render the rivers unfit for consumption and will cause skin diseases and air pollution in the surrounding area due to the company's extensive pollution. The greater the exploitation of the environment, the more threats to society and the more victims that will be caused. As for the Hadith narrated by Ahmad and Ibn Majah from Ibn Abbas and Ubadah bin Shamit, it states, "*One should not harm oneself nor harm others*". Therefore, the company must avoid actions that could endanger the surrounding community or the workers at the company and the company has indeed fulfilled its responsibility by managing waste into fertilizer, but the company still disposes of waste into the river gradually, so the river's color does not change, but its usability has decreased and it disrupts public health. Nevertheless, the company must avoid this before there is victims, companies must also be responsible for preserving the soul or health of the community so that the company aligns with *maqashid sharia* (Auda, 2015).

Second, hifdz mal. Wealth is not only in the form of money and gold, but wealth encompasses everything on this earth as part of it. When the environment and nature are damaged, it will clearly affect the sustainability of seeking wealth, and destroying the environment under the pretext of seeking wealth is very wrong because it is the same as closing one hole but digging another. In this context, the company must manage the economic risks to the surrounding community and ensure that palm oil waste does not enter the community's vegetable farms because this would cause economic losses to the community, as the vegetables would no longer be marketable and consumable due to the waste. And waste must not be dumped into rivers, as it causes fish to die from toxic waste and results in economic losses for fishermen who sell river fish (Nurdin and Abrori, 2006). From this research, it can also be seen that with the presence of the company PT Karya Agung Sawita, the surrounding community has gained employment and there has been a decrease in theft-related crimes among the community around the company.

Third, hifdz nasl. Maintaining descendants also means preserving future generations, especially around the company, so the correlation with protecting the environment from damage is that when someone does not take care of nature and the existing environment, it will clearly affect the continuity of life for future generations. When the environment is no longer good, it will automatically affect the development of the next generation, and vice versa, if the environment is in good condition, the next generation will also be good. Therefore, PT Karya Agung Sawita must be responsible for the waste it generates, especially for dumping waste into the river, as this can cause significant environmental damage that endangers the surrounding community. In this case, the company must continue to uphold the form of responsibility it has already established, exists, and must be aligned with *maqashid sharia* to avoid such issues, namely, waste management into palm oil fertilizer, CSR, providing bore wells, providing clean water ponds, compensation and recovery, internal supervision, and sanctions. With such responsibility in place, neither the company, the community, nor the workers will feel disadvantaged, and environmental damage will be avoided (Arif, 2020).

Fourth, hifdz 'aql. Humans were created by Allah Swt. above other creatures. Humans are more special than other beings because they possess intellect, and that is why humans can think and distinguish between what is true and what is false, what is good and what is bad. When someone who has intellect does bad or forbidden things, it means their intellect has been corrupted. Therefore, a person who damages the environment means their mind needs to be corrected. And at the time of a victim, there may be stress or panic that occurs, and this is part of the effort of *hifdz 'aql* (protection of the mind) according to *maqasid sharia*. The effort to preserve the mind is an important part that must be protected to prevent things that make victims despair or even cause them trauma to things in the form of waste or palm oil, and to prevent such things from happening, the company must evacuate it before there are victims, and that is the company's responsibility (Paryadi, 2021).

Conclusion

Based on the results of the research and discussions that have been conducted by the researcher can conclude that, *first*, It is indeed necessary for companies to be responsibility because every company that operates near residential areas always has an impact, whether negative or positive. With that, the company strives to minimize negative impacts through corporate social responsibility, processing palm oil waste into fertilizer. And for the issue of clean water, the company has addressed it well by providing bore wells for the surrounding community and clean water ponds for the

drinking needs of animals living around the plantation. The company is also responsible answer with the negative impact issues occurring in the community by providing compensation and recovery, as well as internal supervision and sanctions. *Second*, in this research, if examined from the perspective of CSR according to the *maqashid sharia*, there are four aspects that are not yet aligned with *maqashid sharia*, namely *hifdz nafs* (preservation of life), the company must maintain the health of the community living near the company by not dumping waste into the river. The company has indeed managed waste into fertilizer, but it still dumps waste into the river. Although it does not change the river's color, the river is already polluted and affects the health of the community. *Hifdz mal* (preservation of wealth), requires the company to avoid damaging the community's economy by not dumping waste into the river because river fish sellers will not get fish and cannot sell them, as the fish die due to the waste. *Hifdz nasl* (preserving lineage), requires the company to protect nature and the environment to ensure the sustainability of future generations' lives, because when the environment deteriorates, it will cause loss of life and affect the development of the next generation. *Hifdz 'aql* (preserving intellect), requires the company to protect the environment because those who damage it need to have their mindset corrected, and when the environment is damaged, it will result in casualties, which can cause panic or even trauma related to waste or palm oil.

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