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Research paper

Corporate Social Responsibility Reporting and Accountability Toward Sustainability: A Qualitative Study at Hotel Yusra From An Islamic Accounting Perspective

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Abstract

This study aims to explore and interpret corporate social responsibility (CSR) reporting and accountability practices toward sustainability at Hotel Yusro, a sharia-based hotel in Indonesia, from an Islamic accounting perspective. This research employs a qualitative approach using an interpretive paradigm. Data were collected through participatory observations, in-depth interviews with key informants involved in CSR implementation and financial management, and analysis of CSR-related documents and reports. The data were analysed using triangulation techniques to ensure validity and reliability. The findings indicate that CSR practices at Hotel Yusro are implemented based on Islamic values and demonstrate convergence with conventional CSR typologies, particularly in the dimensions of economic, social, and environmental accountability. Islamic values enrich CSR practices by strengthening accountability mechanisms, especially in CSR budgeting, reporting, and disclosure, positioning CSR not only as a business strategy but also as a form of ethical responsibility. The study also finds that CSR expenditures are recognised as operating expenses and managed through internal reporting mechanisms that reflect transparency and responsibility toward stakeholders. This study contributes to the development of accounting science, particularly in the field of CSR reporting and accountability toward sustainability within Islamic-oriented hospitality organisations. The findings provide empirical insights into how Islamic accounting values can strengthen sustainability-oriented accountability practices in the hospitality sector.

Keywords: *Corporate Social Responsibility; Sustainability; Accountability; CSR Reporting; Islamic Accounting; Sharia Hotel.*

1. Introduction

Corporate Social Responsibility (CSR) has become a very important topic in the global business world, with particular attention paid to how companies are responsible for the social, economic, and environmental impacts of their activities. Corporate Social Responsibility (CSR) is the obligation of companies to pay attention to the social and environmental conditions affected by their economic activities. CSR aims for companies not only to pursue investor profits, but also to accommodate the interests of various parties, including workers, local communities, governments, consumers, and the environment (Pramiana et al., 2024). Thus, CSR is not just a charitable activity, but is part of a sustainable development policy that integrates ethical, social, and environmental dimensions in the company's operations. (Riaz, 2024; Achmad, 2022). CSR is also closely linked to the concept of Corporate Sustainability, which focuses on creating long-term value for stakeholders through business strategies that take into account environmental sustainability and social welfare (Rochayatun, 2021).
Although CSR has been widely discussed in the literature, most studies have focused on conventional business entities, especially in developed countries. However, in the context of developing countries such as Indonesia, where cultural and religious values influence business practices, research on CSR based on Islamic values is still limited. Therefore, it is important to dig deeper into how CSR is implemented in companies that integrate Islamic principles, especially in the hospitality sector. This research aims to fill that void by exploring the implementation of CSR in Hotel Yusro, an Islamic hotel in Indonesia. The research focuses on how Islamic values shape and enrich CSR practices and their contribution to corporate sustainability. As a sharia-based hotel, Hotel Yusro implements CSR with a different approach compared to conventional CSR practices, which may provide a new perspective on the relationship between CSR and sustainability in the hospitality sector in Indonesia. Thus, this research is important to understand how Islamic religious values influence CSR and sustainability practices in the Islamic hospitality sector in Indonesia. This study specifically focuses on CSR reporting and accountability practices as part of sustainability-oriented accounting in Islamic-based hospitality organisations.

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2. Literature Review

2.1. Corporate social responsibility (CSR)

Corporate Social Responsibility (CSR) has evolved as one of the most important concepts in corporate management, focusing on corporate responsibility towards society and the environment. (Dewi & Alam, 2023). According to Elkington (2004)CSR should be seen as a long-term social investment that brings benefits not only to the company but also to the surrounding community. However, most studies on CSR focus on conventional entities in developed countries, while research highlighting the application of CSR based on religious values, particularly in the Islamic context, is still limited.

The success of a business is not only seen from business profits, but also from the company's concern for the environment and the surrounding community. Social and environmental concerns are important for business sustainability, as they reflect the company's positive or negative impact on the local community. (Narsa & Irwanto, 2014). Initially, companies viewed Corporate Social Responsibility (CSR) as a burden, but now CSR is considered a social investment that supports sustainability. (Umboh & Yanti, 2025), not only in terms of profits, but also in terms of the environment and society (Elkington, 2004). However, CSR implementation still faces several challenges, such as the lack of clear standards, minimal stakeholder response, and weak regulatory support. (Ramananda & Atahau, 2020). CSR in Indonesia, in accordance with the Limited Liability Company Law Number 40 of 2007, requires companies to be responsible for the social and environmental impacts of their activities. CSR is not only to improve the company's image, but also to have a positive impact on the surrounding community and environment.

2.2. Corporate sustainability

CSR and sustainability are closely linked, as the long-term sustainability of a company depends on the extent to which it pays attention to the social and environmental impacts of its operations. Sustainable development does not only prioritise economic benefits but also social welfare and environmental sustainability. (Haq & Wahab, 2019). In this context, CSR is not only a social obligation, but also a strategic move to ensure that companies can survive in the long term by supporting sustainability.

Previous research shows that CSR in the hospitality sector tends to focus more on social and environmental impacts, but few have examined how religious values can enrich CSR practices. In the hospitality industry, especially in developing countries such as Indonesia, CSR is not only seen from an economic perspective but also from a broader social and cultural perspective. (Miranda et al., 2022). This study aims to fill the gap by analysing how CSR based on Islamic values can contribute to the sustainability of Islamic hotels in Indonesia.

2.3. CSR towards corporate sustainability in an Islamic perspective

Islamic-based CSR refers to the application of Islamic ethical values in business practices, which include social justice, community welfare, and care for the environment. The principles of CSR in Islam are based on the concept of trust and responsibility towards fellow human beings and the environment (Franzoni et al., 2021). In this case, CSR involves not only philanthropic activities but also encompasses broader social and economic responsibilities, including contributions to social development and the reduction of social disparities.

Several studies have shown that Islamic-based CSR can strengthen the relationship between companies and society and increase employee motivation by integrating social and spiritual values in corporate activities. (Murphy & Smolarski, 2020). This is in line with the concept of sustainability that includes not only economic but also social and environmental dimensions, which is the basis for implementing CSR at Hotel Yusro.

Recent research in the hospitality sector shows that CSR has shifted from philanthropic activities to a strategic instrument of sustainability that integrates environmental, social, and governance dimensions, where environmental CSR practices have proven capable of enhancing customer engagement, digital-based value co-creation, and environmentally friendly behavior that ultimately strengthens hotel sustainability performance. (Huy, 2025; Imran, 2025)CSR initiatives also have a positive impact on employee creativity, organizational commitment, and the formation of a green organizational culture that serves as an important mediator in achieving long-term sustainable performance (Ahmad, 2024; Ahmed, 2025; Tanveer, 2024), thus confirming that CSR in the hospitality industry is increasingly understood as a systemic managerial approach and not merely a corporate image-building tool (Mansor, 2025; Moyeen, 2024). From an Islamic perspective, CSR practices are strengthened by ethical and spiritual foundations rooted in Maqasid al-Shariah that emphasize social welfare, environmental preservation, justice, and economic balance, thus positioning CSR not only as a business strategy but also as a moral obligation oriented toward public benefit (maslahah) and sustainable development. (Sulaeman, 2025). Unlike conventional CSR, which is often driven by regulatory or market pressures, Islamic-based CSR integrates the principles of amanah, ihsan, and social justice that strengthen organizational intrinsic motivation in implementing sustainability practices, while sharia governance mechanisms also enhance transparency, ethical compliance, and institutional accountability that support sustainable business performance. (Ayub, 2024; Umar, 2023).

In the context of hospitality, CSR practices at Hotel Yusro demonstrate different characteristics when compared to conventional hotels. If in conventional hotels CSR is generally implemented as a response to regulations, market pressures, or corporate image formation, then CSR at Hotel Yusro is based on Islamic ethical objectives that refer to the Maqasid al-Shariah framework. Orientation toward the protection of religion (hifz al-din), life (hifz al-nafs), intellect (hifz al-'aql), wealth (hifz al-mal), as well as social welfare, is reflected in CSR program priorities that include community empowerment, improvement of employee welfare, environmental preservation, and implementation of ethical business practices. Thus, CSR at Hotel Yusro does not merely function as an instrument of compliance or external legitimacy, but rather as a form of accountability that is intrinsically motivated and rooted in moral and spiritual responsibility. This characteristic confirms the novelty of the research by positioning Hotel Yusro's CSR as an Islamic value-based model that complements and expands the conventional sustainability framework.

In practice, Islamic CSR encompasses three dimensions: responsibility towards businesses and stakeholders, the environment, and social welfare. Islamic financial institutions, such as Islamic banks, integrate Shariah principles in CSR activities that support philanthropy and community welfare. (Murphy & Smolarski, 2020; Nudin & Subri, 2021). Islamic CSR can strengthen relationships within the organisation and improve financial performance, although there are challenges in its implementation. (Franzoni et al., 2021).

The hospitality sector, especially Islamic hotels, has begun to adapt to the CSR approach, which was originally more oriented towards financial gain but now seeks to have a positive impact on the surrounding community. Hotels, as business entities, implement CSR to foster good relations with the community and reduce potential conflicts with stakeholders. Despite the growing practice of CSR, studies on the

implementation of CSR in the hospitality industry, especially in the context of developing countries, are still limited. Many CSR studies focus on the Islamic banking sector, while the non-banking sector, such as hospitality, rarely receives attention (Peña-Miranda et al., 2022).

3. Research Methodology

This research uses a qualitative approach with an interpretative paradigm and phenomenological research design. The phenomenological approach was chosen because the research objective was to understand the subjective experiences of the actors at Yusro Hotel in implementing Islamic values-based Corporate Social Responsibility (CSR). According to Creswell (2007), the phenomenological approach allows researchers to explore the deep meaning of phenomena that occur in certain social contexts.

3.1. Research design

This research adopts an in-depth case study method, which focuses on Hotel Yusro, an Islamic hotel that implements CSR based on Islamic values. This hotel was chosen because of its distinctive CSR implementation that is related to Sharia principles in its operations.

3.2. Samples and sampling techniques

The sample selection was conducted purposively, by selecting informants who have in-depth knowledge of CSR practices at Yusro Hotel. Key informants in this study include managers, accounting coordinators, HRD staff, employees, and community beneficiaries of CSR from the hotel. This technique was chosen to ensure that the data obtained is relevant and provides a deep understanding of the phenomenon under study.

3.3. Data collection

Data was collected through three main techniques:

1) Participatory Observation: Researchers made direct observations of CSR activities carried out by Yusro Hotel, such as providing social assistance and greening programmes.
2) In-depth Interview: Interviews were conducted with key informants to dig deeper into the motivation, implementation, and impact of CSR at Hotel Yusro. Interviews were semi-structured to provide flexibility in obtaining relevant information.
3) Documentation: Documents related to CSR accounting policies, CSR budgeting, and CSR financial and non-financial reporting at Hotel Yusro were also analysed to explore CSR reporting, accountability mechanisms, and the implementation of CSR programmes and their impacts on organisational sustainability.

3.4. Data analysis

Data obtained from observations, interviews, and documentation were analysed using triangulation techniques. Triangulation was used to ensure data validity and reliability by comparing information from various sources. Analysis was conducted through coding and categorisation to identify key themes relating to the implementation of Islam-based CSR and its impact on company sustainability.

4. Research Results

This research focuses on the CSR accounting practices implemented at Yusro Hotel. The CSR practices referred to in this discussion are all activities ranging from motivation, implementation, including budgeting and reporting of CSR activities. This is done to gain an understanding of the actors' daily routines presented in the form of indexicality, which is then used to find the implied meaning in contextual actions presented in reflexivity. This research found that there are CSR accounting practices based on Islamic values, and there are similarities in convergence with conventional CSR typologies. The convergence mainly occurs in the dimensions of economic, social, and environmental responsibility. Islamic values enrich the implementation of CSR accounting practices as a form of practice of Islamic teachings and evidence of human devotion to God, so that his behaviour becomes worship.

4.1. CSR implementation motivation

The data written in this section is supported by the results of interviews conducted by researchers to informants at the Yusro Jombang hotel, the implementation of Corporate Social Responsibility at the Yusro Jombang Hotel has been carried out with the aim of corporate social responsibility, in accordance with the law and a sense of humanity, according to the results of interviews conducted by researchers with Mrs Nunun (Accounting Coordinator), namely:

“Everything we do on a humanitarian basis and a sense of social responsibility will return to ourselves, which will have a good impact on the company indirectly, planting goodness that we will later reap.”

4.2. Corporate social responsibility (CSR) practices based on Islamic values

Researchers found that the practice of Corporate Social Responsibility, Yusro Jombang Hotel runs it in accordance with Islamic values, which can be seen from several activities that have been carried out, which are a form of applying the concept of social responsibility, namely in Islamic ethics, economics, social, and environmental. With this programme, of course, the company hopes that it will have a good impact on the company. This is supported by several statements and the implementation of Corporate Social Responsibility that led to the concept.

In service companies, the process of generating profit (economy) must go hand in hand with the conditions around it, especially in social and environmental terms. And one of the activities, including implementing the Corporate Social Responsibility programme, can increase the company's profit, as said by Mrs Nunun (accounting coordinator) during the interview:

"Activities like this greatly affect the company's profit, for example, such as holding sodaqoh which is attended by several people at the hotel, who at that time will definitely see the atmosphere in the hotel, indirectly later, whether it is relatives or other friends, they will definitely return to Hotel Yusro as guests who eat at the restaurant or stay overnight. Well, this is also included in increasing the company's profit indirectly. Another impact is that the hotel will also have a positive image in the eyes of stakeholders."
CSR is part of the company's commitment to express its concern for economic, environmental, and social issues. Hotel Yusro Jombang is a service company that has different outputs and company goals from other sector companies. Therefore, each company must also have its own character that will reflect its CSR programme. When formulated, the coverage of the 3 components is:

4.2.1. Responsibility of Islamic economics

Yusro Hotel carries out economic activities and responsibilities in accordance with Islamic rules. Basically, Islamic hotels have the same function and purpose as conventional hotels, namely, providing residential comfort for guests for a temporary period. However, the difference can be seen from the way of presentation and the variety of services offered, namely:

a) Food and beverages are halal-certified by the Indonesian Ulema Council (MUI).
b) Have a rest room or washroom with enough water to purify yourself. Usually, conventional hotels only have paper towels in the toilet.
c) Prayer tools and holy books are available in the hotel room. At Hotel Yusro, there is not only the Quran, but also the holy books of other religions.
d) There are no bars or entertainment venues. The atmosphere of the hotel has an Islamic conducive concept where there are several things that are prohibited, including bars or nightlife. Sharia hotels also do not provide alcoholic beverage facilities.
e) Couples who arrive without a marriage certificate will not be allowed to enter and stay at Sharia hotels. Every guest who comes to the hotel will be carefully and politely checked by the receptionist. Guests of non-Muslim religions may stay overnight. Despite having Islamic procedures, Sharia hotels still allow and do not prohibit guests or travellers of other religions from staying. Guests or travellers can still feel the comfort and service of an Islamic hotel, even if they are not Muslim.

In addition, Yusro Hotel has maximised economic activities, which are reflected in several CSR programs carried out by the hotel, based on interviews the author conducted with Mrs. Luluk (HRD):
"There are many economic activities carried out by the hotel to support the economy, namely maximising or providing job agreements for residents to join the Yusro hotel but provided that the qualifications are in accordance with the specified job, besides that it also provides opportunities for cooperation with local MSMEs for various kinds of food that guests want but now it has not been fully implemented, the hotel is very open to this."
Not only that, but the hotel also pays attention to the economy of hotel employees in several activities, as stated by Mrs Luluk (HRD):
"The hotel's usual programme to support the economy of employees is usually when approaching the holidays to get allowances or THR and gifts, in addition to basic salaries, usually also get service money, while for employee welfare, there are programmes such as the provision of BPJS employment and health."
Economic improvement is not only in the company's internal CSR. The hotel collaborates with Dhibra Shiddiqiyyah to build the economy of residents, according to an interview with Mrs Luluk (HRD).
"We collaborate with several companies to implement this CSR programme led by Dhibra Shiddiqiyah, one of which is the provision of business capital for residents who receive livable housing assistance."

4.2.2. Social responsibility

Hotel Yusro Jombang implements a CSR programme in the social sector, which includes several activities that are routinely carried out by the hotel, such as providing compensation assistance to orphans and the poor, providing basic food donations to elderly people, providing sacrificial animals during Eid al-Adha in mosques near the hotel, and there is a national charity which is held annually. This is supported by an interview statement with Mrs Luluk (HRD):
"There are several routine activities carried out by the Yusro hotel every year, such as compensation for orphans and dhuafa children totalling 12 children which are carried out 6x in 1 year, then there is at the time of Yusro's birthday also holding compensation, during Eid al-Adha, the hotel donates sacrificial animals, and also during the fasting month distributes takjil menus for breaking the fast at the mosque near Yusro."
Yusro Hotel Jombang also contributes to CSR in Dhibra Shiddiqyyiah as the CSR implementer of various companies in the social field. The main programme because it is in accordance with the company's motivation to carry out CSR, one of the programmes is the construction of livable houses. This is supported by interview information from Mrs Luluk (HRD).
"The programme that we contribute to Dhibra Shiddiqyyiah prioritises the social and economic aspects of the community. One of the programmes is the construction of livable houses, which in one year can build 100 houses for underprivileged residents. This house will be very helpful for underprivileged residents as their most comfortable shelter."

4.2.3. Environmental responsibility

For the environmental sector, Hotel Yusro Jombang carries out its social responsibility by carrying out reforestation, which, according to the hotel, greatly affects environmental conditions and the quality of life of the surrounding community.
Supported by interview information with Mrs Nunun (Accounting Manager):
"In the social responsibility programme in the field of environment, we hold one of them, namely planting 1000 trees (tin fruit), which we plant around the hotel environment in the hope of balancing the environment so that it is well preserved. Inside the hotel is also very well preserved, as well as planting as many trees as possible."
Yusro Jombang Hotel also pays attention to the waste released as a result of hotel activities, such as the results of an interview with Mrs Luluk (HRD):
"For example, residual water will be discharged directly into the sewerage installation that flows into the rice fields, while waste such as garbage will be collected at the landfill and has collaborated with the Environmental Agency which will pick up the garbage every 2-3 days so that there is no accumulation of garbage, besides that it also pays attention to the location of the TPS far from settlements so that it does not cause an impact on the community."
Not only that, the hotel also has technology for energy saving, which is focused on lights, on the road there is technology to automatically turn on and turn off the lights when not in use, the existence of technology like this in addition to making it easier for employees not to turn off and turn on the lights every day but also has a good impact on saving electricity.

Hotel Yusro Jombang in implementing these social responsibility programmes is carried out by the company's strategy, which will also create a positive image in the surrounding environment, not forgetting also to introduce the existence of the Yusro Jombang Hotel, which has a positive footprint known to the wider community. Supported by a statement by Mrs Nunun (accounting manager):
"All programmes carried out by the company in the implementation of social responsibility are also very influential on company profits, which can increase company profits after the implementation of the Corporate Social Responsibility programme. Not only that, but this programme can also create a positive image that can be created and can attract consumers to visit the hotel."
The implementation of the CSR programme implemented by Yusro Jombang Hotel is not only obeying orders or carrying out obligations, but also knowing the impact and having self-awareness of the company's reciprocity with the community around the company. This is supported by an interview with Zihan (resident):
"The residents here respond positively to all programmes, especially social programmes given to the community around the hotel. It is very helpful for survival; regardless of the nominal amount, it is very much appreciated by the surrounding community."

4.2.4. Budgeting and reporting CSR practices

Budgeting for the implementation of the CSR programme takes 2.5% of turnover each year. However, this amount is not absolutely adjusted to the situation and conditions, as said by Mrs Luluk (HRD):
"Approximately 2.5% of the turnover is taken for CSR activities, but it can also be more because every year there must be different activities while still adjusting the conditions in the field. Because every activity carried out by me as HRD here, who proposes CSR submissions, the process will initially be done per activity, so not for the next 1 year. Well, here we can say that every year must be different; the number may be greater than 2.5%. After I submit, it will be processed by the accounting department to prepare the funds needed for CSR, and the food and beverage department to prepare food. For example, yesterday I proposed sharing takjil at the mosque. With the approval of the general manager's signature."
Based on an interview with accounting coordinator Mrs Nunun, any funds spent on the Corporate Social Responsibility programme are recognised directly as expenses. The treatment of this CSR as other expenses is because if the funds are spent at the time of occurrence, they must be included as expenses, and because the amount of funds spent is uncertain and the amount is not material or it can be said that the amount is not too much every month and even every year, so this expense is included in other expenses.

4.2.5. Implementation motivation

The motivation for implementing Corporate Social Responsibility (CSR) at Hotel Yusro Jombang is based on humanitarian values and compliance with regulations, particularly Law Number 40 of 2007 concerning Limited Liability Companies, which emphasizes corporate responsibility toward social and environmental sustainability. This motivation is also rooted in Islamic principles that encourage social sharing practices, community welfare, and inclusivity values. CSR implementation at Hotel Yusro reflects the spirit of tolerance, demonstrated through the provision of religious facilities and holy books for various religious adherents, so that CSR practices are not oriented toward religious exclusivity, but rather toward social harmony.
CSR implementation at Hotel Yusro Jombang demonstrates an integrated approach that encompasses three main dimensions, namely economic, social, and environmental responsibility based on Islamic values. In the economic dimension, Hotel Yusro ensures that business activities are conducted in accordance with Sharia principles by prioritizing local workforce absorption and establishing cooperation with local MSMEs. Although collaboration with MSMEs has not been fully optimal due to limited local suppliers, this limitation can be overcome through structured partnerships, such as supplier development programs, halal certification facilitation, and integration with digital marketplaces. Collaboration with local government and business incubators also has the potential to expand MSME participation in the hotel supply chain.
In addition, the hotel provides employee welfare support through wage systems, holiday allowances, BPJS membership, and service incentives. The allocation of approximately 2.5% of annual profit for CSR funds further demonstrates the hotel's commitment to supporting local economic development. These funds are utilized for various social programs, such as free takjil (iftar snack) distribution and contributions to Dhibra Shiddiqiyyah, which supports orphan assistance programs and the construction of decent housing at the national level.
Empirical findings show that CSR implementation based on the Triple Bottom Line framework is capable of strengthening business sustainability through enhanced corporate image, customer loyalty, and operational efficiency. Previous research has also confirmed that social responsibility practices contribute to improved long-term financial performance and stakeholder trust. (Naseer & Bagh, 2024; Sala, 2020; Sun, 2024). Therefore, CSR needs to be positioned as a long-term strategic investment, not merely a short-term reputation instrument. (Marsintauli et al., 2022).
From a social responsibility perspective, Hotel Yusro actively implements CSR programs oriented toward the community, particularly in supporting vulnerable groups and increasing access to social welfare. These initiatives strengthen social legitimacy, improve relationships with stakeholders, and contribute to long-term business sustainability. In addition, CSR programs also have a positive impact on employee engagement and retention, as participation in social activities increases a sense of belonging and loyalty to the organization. (Dandwani, 2024). CSR practices also contribute to increasing customer satisfaction and brand loyalty, especially when companies demonstrate commitment to social justice issues such as poverty alleviation and improved access to education (Iyengar, 2024).
The findings of this research also show that Islamic value-based CSR practices can be replicated by other hotels through strengthening employee engagement, customer empowerment, and sustainability-oriented training. CSR-based training has proven to play an important mediating role in increasing job satisfaction and employee organizational commitment. (Bannour, 2025), while environmental CSR combined with customer empowerment is capable of driving value co-creation and supporting the achievement of Sustainable Development Goals (SDGs) (Imran, 2025).
In addition, CSR also plays a role in building stakeholder trust, which is an important asset in maintaining competitive advantage in the market. (Iyengar, 2024). However, it must be recognized that not all CSR initiatives are implemented with a genuine commitment to improving community welfare. Some companies still utilize CSR as merely a marketing strategy, thus emphasizing the importance of transparency and integrity so that CSR implementation truly delivers real social impact. (Eminova, 2024).
From an economic perspective, CSR initiatives implemented by Hotel Yusro can also be viewed as long-term strategic investments, not merely social expenditures. Dung (2024) shows that CSR implementation in the hospitality sector has a significant positive impact on financial performance through increased customer loyalty, brand reputation, and operational efficiency. In line with these findings, Wang (2025) found that employee involvement in CSR programs contributes to increased work productivity and generates indirect economic returns in the form of revenue growth and business stability. This indicates that Islamic value-based CSR practices at Hotel Yusro have the

potential to generate measurable return on investment (ROI) through strengthening stakeholder trust, improving service quality, and increasing hospitality business competitiveness.

In the environmental responsibility dimension, Hotel Yusro focuses its CSR activities on greening programs, waste management, and energy conservation. The greening program in the form of planting one thousand fig trees around the hotel area demonstrates the hotel's real contribution to environmental sustainability. In waste management, the hotel collaborates with the Environmental Agency to ensure waste is managed responsibly, although there is not yet a specific internal waste processing program. In addition, the application of energy-saving technology, such as the use of automatic lights, is also a simple yet significantly impactful step. Hotel Yusro also contributes to the local government through the construction of monuments and city properties that support regional aesthetics while functioning as a means of corporate image communication. This practice is in line with the findings of Ricky et al (2019), which emphasizes the importance of waste management in CSR to create environmental sustainability and maintain good relations with the surrounding community.

From a policy perspective, the limited collaboration with local MSMEs found in this research indicates the need for stronger government intervention. Public policies in the form of fiscal incentive provision, facilitation of hotel-MSME partnerships, and development of sustainable CSR certification schemes can strengthen CSR implementation in the hospitality sector while promoting inclusive local economic development. (Garzón-Jiménez, 2025; Mansor, 2025).

Further research is recommended to examine the role of digital CSR reporting tools, sustainability dashboards, and ESG-based platforms in improving transparency and accountability of CSR practices in the hospitality sector. In addition, comparative studies between Sharia hotels and conventional hotels in various regions are needed to evaluate the scalability and economic effectiveness of the Islamic CSR model.

5. Conclusion

The conclusion of this study shows that the implementation of Corporate Social Responsibility (CSR) at Hotel Yusro, a sharia hotel in Indonesia, is successfully implemented by integrating Islamic values in the three main dimensions of CSR, namely economic, social, and environmental responsibilities. In the economic dimension, CSR activities include allocating 2.5% of profit for various social programmes, providing employment opportunities to local communities, and collaborating with MSMEs. In the social dimension, CSR is manifested through charity activities, giving sacrificial animals, and livable house construction programmes that strengthen the relationship between the hotel and the community. Meanwhile, in the environmental dimension, the hotel implements reforestation, waste management, and energy saving programmes as part of its responsibility towards environmental sustainability.

This research also found that Islamic values enrich the implementation of CSR at Hotel Yusro by making it not only a business strategy but also an act of worship, in accordance with Islamic teachings. The convergence between conventional CSR concepts and Islamic values creates a unique sustainability model, which can enhance the company's positive image while providing tangible benefits to the surrounding community. However, this study notes some shortcomings, such as the lack of optimised cooperation with local MSMEs and the need for more intensive training for employees. By improving these aspects, the implementation of CSR at Hotel Yusro can have a more significant impact on the community, the environment, and the sustainability of the hotel business. From an accounting perspective, this study highlights the role of CSR budgeting, expense recognition, and internal reporting mechanisms as forms of sustainability-oriented accountability. These practices demonstrate how Islamic accounting values can strengthen transparency and accountability in CSR implementation.

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