

CSR OF HIGHER EDUCATION THROUGH THE QUR'AN SHARING PROGRAM AT THE IRSYADUNNAS TPA

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ABSTRACT

This community service activity aims to implement the concept of Corporate Social Responsibility (CSR) within the higher education environment through social and religious programs oriented toward community empowerment. The program is designed to strengthen the social role and moral responsibility of universities in supporting spiritual education and reinforcing Islamic values within the community. The activity focuses on a Qur'an-sharing program for TPA/TPSA Irsyadunnas located in Kampung Parit Tandikek Barat, as a tangible contribution of higher education institutions to improving access to religious learning facilities for children. The implementation method employed a participatory approach involving lecturers and students from the Accounting Study Program at Universitas Sumatera Barat. This approach aimed to encourage active engagement from all stakeholders, including academic members and the beneficiary community. The activity was conducted through several stages, namely the preparation stage, which included needs assessment and coordination with TPA/TPSA management; the implementation stage involving the distribution of Qur'an manuscripts; the mentoring stage focusing on the utilization of learning resources; and the evaluation stage to assess the effectiveness and sustainability of the program. The results indicate that the implementation of CSR through social and religious activities can enhance public trust and strengthen the image of higher education institutions as socially responsible and morally accountable entities. Moreover, the program provides direct benefits to the community by increasing access to Qur'an manuscripts and supporting the continuity of Islamic learning activities at the local TPA/TPSA. For students, this activity fosters awareness of social accountability, professional ethics, and the importance of integrity, transparency, and empathy in the accounting field. Overall, the activity demonstrates that integrating CSR into community service programs is an effective means of building sustainable and mutually beneficial relationships between higher education institutions and the community.

Keywords : Corporate Social Responsibility; Higher Education; Qur'an Distribution; Community Service; Social Responsibility

JEL Classification : G18, G21, G28

1. INTRODUCTION

Higher education institutions play a strategic role not only as centers of education and research, but also as agents of social change through the implementation of community service activities. This role is an integral part of the *Tri Dharma of Higher Education*, which positions community service as a form of institutional social responsibility toward the surrounding environment and society. In this context, the concept of Corporate Social Responsibility (CSR), which can enhance institutional image (EDT et al., 2023) is no longer limited to business entities but is also relevant to higher education institutions as non-profit organizations with substantial intellectual, moral, and social resources. The development of strategies that prioritize community welfare is included in long-term strategies to achieve institutional goals (Sanjaya et al., 2023). An institution will gain strong social legitimacy when it is able to make tangible contributions to addressing the needs and problems of the community (Saputra et al., 2022).

Several studies indicate that the implementation of Corporate Social Responsibility (CSR) in higher education institutions contributes positively to social development and the enhancement of institutional image. (Rumambi & Lintong, 2017) emphasize that the social responsibility of universities is an integral part of sustainable development, in which universities not only function as producers of graduates but also act as community partners in addressing social issues. Other studies suggest that the active involvement of higher education institutions in social activities can strengthen institutional relationships with the community and increase public trust (Rumambi et al.,

2019; Subagyo, 2014). Public trust in institutions is a valuable asset in the business world (Dewi & EDT, 2025).

Nevertheless, most previous studies have focused on Corporate Social Responsibility (CSR) in higher education institutions in the form of economic activities, skills training, and financial literacy programs (Hasibuan, 2023). Studies examining the implementation of CSR based on religious values, particularly in the form of Islamic social activities, remain relatively limited. In fact, within Muslim communities, CSR activities oriented toward spiritual strengthening have long-term impacts on character building, moral development, and social ethics. The concept of Islamic Corporate Social Responsibility (I-CSR) emphasizes that social responsibility is not only oriented toward material welfare but also encompasses spiritual dimensions and the sustainability of values (Yusuf, 2017).

One form of religion-based CSR with strategic value is the program of distributing copies of the Qur'an to non-formal educational institutions such as *Taman Pendidikan Al-Qur'an* (TPA/TPSA). The availability of Qur'anic manuscripts is a primary resource in the process of Islamic education for children. TPA/TPSA Irsyadunnas, located in Kampung Parit Tandikek Barat, plays an important role in providing Qur'anic education for children in the area. However, based on initial observations, this institution faces limitations in the number of Qur'an copies available, which has resulted in less optimal learning processes and decreased student motivation.

Based on these issues, the Accounting Study Program of Universitas Sumatera Barat carried out a community service activity through the Qur'an Sharing Program as a form of implementing Islamic value-based CSR in higher education. The development of accounting is influenced not only by the need for financial record-keeping but also by social, regulatory, and value-based

demands within society. As organizational activities become more complex and public transparency demands increase, accounting plays a role as an accountability tool that bridges organizational interests and those of stakeholders (Takakobi et al., 2025). In community service programs such as the Qur'an Sharing Program, financial reports help ensure that the allocation of funds for the procurement of Qur'anic manuscripts, distribution, and other supporting activities is carried out in accordance with the established plans (Anita et al., 2023). This activity aims to improve access to Qur'anic learning resources for students, strengthen relationships between higher education institutions and the community, and instill awareness of social accountability and professional ethics among accounting students.

The novelty of this activity lies in the integration of higher education CSR concepts with a socio-religious approach that emphasizes spiritual dimensions and character building, as well as the active involvement of accounting students in the practice of Islamic value-based CSR. Unlike CSR activities that focus on economic aspects or technical training, this program places Qur'anic education at the core of community empowerment, thereby providing sustainable social and spiritual contributions. Accordingly, this activity is expected to serve as a model for implementing higher education CSR that is relevant to local community characteristics and Islamic values.

2. LITERATURE REVIEW

2.1 The Concept of Corporate Social Responsibility (CSR) in Higher Education

Corporate Social Responsibility (CSR) refers to an organization's commitment to act ethically and to contribute to economic development while improving the quality of life of the community (Nelson & Grayson,

2017; Utting, 2000). In the context of higher education, CSR is understood as a form of social responsibility carried out by educational institutions to provide tangible benefits to society through community service programs (Hasibuan, 2023).

CSR in higher education does not focus solely on economic aspects but also encompasses social, cultural, and spiritual dimensions. According to (Subagyo, 2014), CSR in higher education represents a participatory relationship between universities and communities, in which universities are expected to transfer knowledge, morality, and constructive social values.

2.2 CSR Based on Islamic Values

The concept of social responsibility in Islam is grounded in strong theological foundations. The principles of *ukhuwah* (brotherhood), *zakat*, *infaq*, *sadaqah*, and *amal jariyah* represent concrete forms of Islamic CSR that encourage concern for others (Yusuf, 2017). Islamic-based CSR is not only oriented toward material welfare but also emphasizes spiritual and social balance, thereby fostering a just and empathetic society (Badruddin, 2023).

The Qur'an Sharing Program represents an implementation of these Islamic CSR values, as it reflects the spirit of sharing knowledge and promoting sustainable goodness (*sadaqah jariyah*). Each copy of the Qur'an distributed continues to generate rewards and benefits as long as it is used for reading and learning the Qur'an (Jannah & Leniwati, 2024).

2.3 The Role of TPA/TPSA in Community Character Building

TPA/TPSA plays a crucial role in shaping children's character and moral values from an early age. According to (Wibowo & Darodjat, 2025), Qur'anic education in TPA functions as a medium for instilling moral values, discipline, and faith. The availability of learning facilities, including Qur'anic manuscripts, is an important supporting factor in achieving these educational objectives.

In modern society, institutions such as TPA/TPSA also function as centers for social and spiritual development, where children not only learn to read the Qur'an but also practice Islamic values in their daily lives (Safitri & Suhaidi, 2025). Therefore, the involvement of higher education institutions in supporting the needs of organizations such as TPA represents a concrete effort to promote national character development based on religious values.

2.4 Synergy between Higher Education Institutions and Communities through Community Service

Synergy between higher education institutions and communities lies at the core of community service implementation. Through CSR activities such as the Qur'an Sharing Program, universities not only transfer knowledge but also strengthen social relationships with the community. According to (Alisa & Muin, 2024; Rumambi et al., 2019), CSR-based community service activities can enhance institutional image while fostering a harmonious social ecosystem.

Such community service initiatives demonstrate that universities can function as driving forces of social development, where higher education institutions actively contribute to solving community problems rather than

merely acting as observers or providers of theoretical knowledge.

3. METHODOLOGY

This community service activity employed a participatory approach, in which beneficiary communities were actively involved in every stage of the program, from needs identification to outcome evaluation. This approach was selected to ensure that the program genuinely addresses the real needs of the community and fosters a sense of ownership over the outcomes. According to (Zunaidi, 2024), participatory approaches in community service activities enhance the effectiveness of higher education CSR programs by promoting collaboration and shared responsibility between academics and the community.

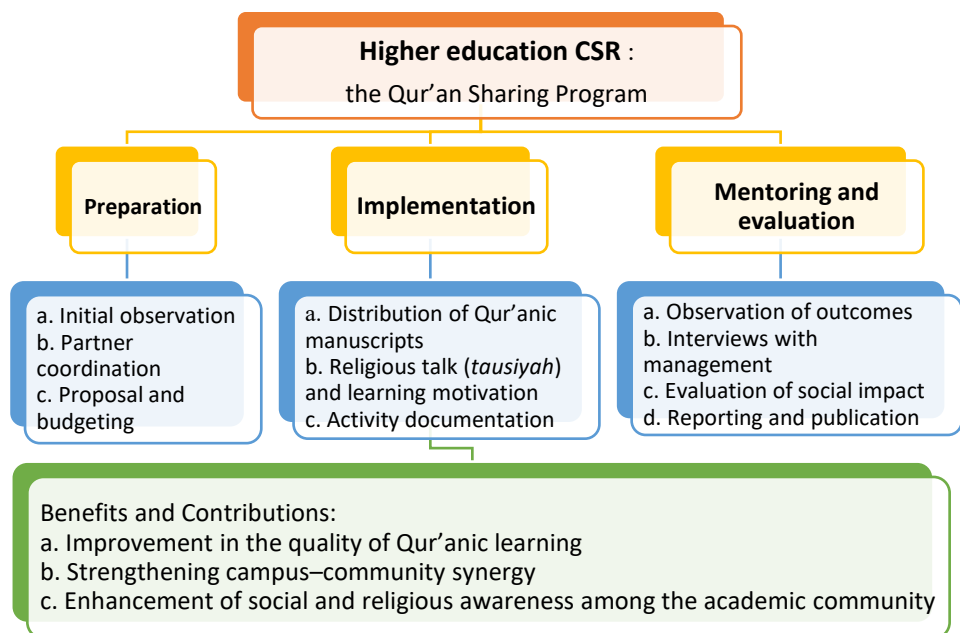


Figure 1. Conceptual Map of Community Service Implementation

The following section describes the stages of community service implementation carried out at TPA/TPSA Irsyadunnas:

a. Implementation Stages

The community service program was conducted through four main stages, as outlined below:

1) Preparation Stage

- a) Conducting an initial observation at TPA/TPSA Irsyadunnas to identify the condition of learning facilities and infrastructure.
- b) Coordinating with the management of TPA/TPSA and community leaders in Kampung Parit Tandikek Barat.
- c) Preparing the CSR activity proposal and budget by the team of lecturers and students from the Accounting Study Program, Universitas Sumatera Barat.
- d) Procuring Qur'anic manuscripts and learning equipment.



Figure 2. Location of the Community Service Activity at TPA/TPSA Irsyadunnas, Kampung Parit Tandikek Barat

2) Implementation Stage

- a) The symbolic implementation of the Qur'an Sharing Program at the TPA/TPSA location.
- b) Accompanied by socio-religious activities such as a short *tausiyah* and learning motivation sessions for the students.
- c) Documentation and publication of the activity through the university's social media platforms as a form of transparency in higher education CSR.



Figure 3. Symbolic Handover of the Qur'an

3) Mentoring Stage

- a) The community service team provided assistance in Qur'anic learning activities, supported *ustaz* and *ustazah* in preparing learning schedules, and introduced engaging Qur'an reading methods suitable for children.
- b) Activity evaluation was conducted through observation of students' learning interest development and interviews with the management of TPA/TPSA.

4) Evaluation and Reporting Stage

- a) The evaluation covered aspects of program goal achievement, beneficiary satisfaction, and the social and spiritual impacts of the activity.
- b) The evaluation results were compiled in the form of an activity report and scientific publication in a community service journal.

b. Activity Participants

Implementers : Lecturers and students of the Accounting Study Program, Universitas Sumatera Barat

Partners : Management and teachers of TPA/TPSA Irsyadunnas

Beneficiaries : Kampung Parit Tandikek Barat.: Students (*santri*) and the surrounding community

c. Evaluation of Activity Success

The evaluation of this activity was conducted qualitatively by considering indicators of program achievement and the resulting social impact. The evaluation results indicate that the Qur'an Sharing Program has provided tangible benefits in improving the quality of learning at TPA/TPSA Irsyadunnas. The students now have sufficient Qur'anic manuscripts for learning activities, making the learning process more effective and conducive. In addition, there was an increase in students' enthusiasm and motivation to read the Qur'an, as reflected in improved attendance and active participation during Qur'anic learning sessions.

For the management of TPA/TPSA, this activity also provided substantial moral and spiritual support due to the attention given by the higher education institution to the needs of children's religious education in their community.

Meanwhile, for the university, this activity strengthened social and spiritual relationships between the campus and the community, while fostering social and religious awareness among the academic community. Overall evaluation shows that this religion-based CSR activity successfully achieved its objectives in social, educational, and spiritual aspects.

Thus, the Qur'an Sharing Program not only serves as a form of university social responsibility but also functions as a means of moral development, enhancement of community spirituality, and a learning medium for cultivating values of social care among students. The success of this program is expected to serve as a model for the implementation of higher education CSR based on Islamic values and community welfare.

4. RESULTS AND ANALYSIS

The implementation of the community service program through the Qur'an Sharing activity at TPA/TPSA Irsyadunnas demonstrated outcomes aligned with the primary objectives of the program, namely improving the quality of Qur'anic learning, strengthening synergy between higher education institutions and the community, and fostering social and religious awareness among the academic community. Based on the problem formulation identified during the initial stage, the main issue faced by the partner institution was the limited number of Qur'anic manuscripts, which negatively affected the effectiveness of students' learning processes and their motivation to participate in Qur'anic activities.

The results indicate that the Qur'an Sharing Program was able to address this issue directly and measurably. Prior to the program, the limited availability of Qur'anic manuscripts required several students to share a single copy during learning sessions, which hindered concentration and slowed down reading and

comprehension processes. Following the program implementation, each student gained individual access to a Qur'an. This change led to improved learning effectiveness, better organization of Qur'anic activities, and a more conducive learning environment. These findings are consistent with (Wibowo & Darodjat, 2025) who state that the availability of learning facilities is a crucial factor in supporting the success of non-formal Islamic education, particularly in character and discipline development.

Beyond improvements in learning quality, the activity also had positive impacts on students' spiritual development and motivation. The Qur'an Sharing Program did not solely focus on meeting material needs but was complemented by *tausiyah* sessions and learning motivation activities. Based on interviews with *ustaz* and *ustazah*, students showed increased enthusiasm in participating in Qur'anic learning activities and demonstrated progress in their Qur'an reading abilities. Children became more disciplined in attendance and exhibited higher motivation to learn the Qur'an. This indicates that socio-religious-based CSR approaches can generate significant spiritual impacts, as emphasized in the concept of Islamic Corporate Social Responsibility, which highlights the balance between material and spiritual dimensions (Yusuf, 2017).

From a social perspective, the program strengthened relationships between the university and the community. The direct involvement of lecturers and students fostered positive and sustainable social interactions. The community responded enthusiastically, as reflected in the active participation of TPA/TPSA management and support from local residents. This finding aligns with (Rumambi et al., 2019) who argue that higher education engagement in community-based social activities enhances public trust and strengthens the social legitimacy of educational institutions.

For the academic community, particularly students of the Accounting Study Program, this activity provided valuable contextual learning experiences. Students acted not only as technical implementers but also as agents of social change directly involved in community empowerment. This experience cultivated awareness of social accountability, empathy, and moral responsibility in professional practice, particularly in accounting. This supports (Subagyo, 2014) view that higher education social responsibility activities contribute to student character development while strengthening institutional image.

The findings further reinforce the role of higher education institutions as agents of social change that extend beyond formal education and research to include community empowerment through social and spiritual approaches. The Qur'an Sharing Program represents a CSR implementation aligned with the characteristics of local Muslim communities. This distinguishes the program from CSR initiatives focused solely on economic or technical training aspects. By integrating Islamic values into CSR activities, universities can contribute more holistically to community development.

Overall, the results demonstrate that value-based social interventions combined with active stakeholder participation positively impact learning quality and community engagement. These findings align with

Yadewani et al. (2025) who emphasize that organizational performance and sustainability—whether in business or social entities—are influenced by entrepreneurial orientation, managerial characteristics, and innovative capacity in responding to environmental needs. In this context, the university acted as an innovative and proactive actor through a religion-based CSR program tailored to real community needs.

In relation to the program objectives, all goals were optimally achieved. The objective of improving Qur'anic learning quality was fulfilled through adequate provision of Qur'anic manuscripts. Strengthening university–community synergy was achieved through active collaboration among lecturers, students, and TPA/TPSA management. Meanwhile, fostering social and religious awareness among the academic community was realized through students' direct involvement in socio-religious activities. These findings reinforce the argument that integrating CSR into community service is an effective strategy for building sustainable relationships between universities and communities.

In summary, the results and discussion indicate that the Qur'an Sharing CSR program delivered tangible and sustainable benefits across educational, social, and spiritual dimensions. The program not only enhanced religious learning quality but also strengthened community spirituality and improved the university's public image. Accordingly, this activity may serve as a model for implementing Islamic value-based higher education CSR that is adaptive, sustainable, and responsive to community needs. This model also holds potential for replication in other religious educational institutions facing similar challenges.

5. CONCLUSION, LIMITATIONS, AND RECOMMENDATIONS

The community service activity can be concluded to have successfully generated positive impacts on improving the quality of Qur'anic learning and strengthening relationships between higher education institutions and the community. The program not only fulfilled learning facility needs but also fostered religious enthusiasm and social awareness among both students (*santri*) and the academic community. However, the activity was limited in

terms of scope and sustainability, as its implementation remained periodic and had not yet extended to other religious institutions in the surrounding areas. Therefore, it is recommended that similar programs be implemented continuously and involve broader stakeholders, such as zakat institutions, alumni communities, and local government agencies. Such collaboration would expand the program's reach and generate more significant contributions to improving Qur'anic literacy and sustaining community spiritual development.

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