

POTENTIAL OF ZAKAT FUNDS AND CORPORATE SOCIAL RESPONSIBILITY IN ISLAMIC EDUCATIONAL INSTITUTIONS: A CASE STUDY AT YPPA CIPULUS HIGH SCHOOLMoh. Sugandi¹, Elfa Rossa Nurparihah², and Yana Maulana³¹ Sekolah Tinggi Agama Islam Al Badar Cipulus, Purwakarta, Indonesia² Sekolah Tinggi Agama Islam Al Badar Cipulus, Purwakarta, Indonesia³ Sekolah Tinggi Agama Islam Al Badar Cipulus, Purwakarta, Indonesia**Corresponding Author:**Elfa Rossa Nurparihah,
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Abstract

This study aims to analyze the potential of zakat funds and Corporate Social Responsibility in supporting Islamic education financing at Madrasah Aliyah YPPA Cipulus Purwakarta. The study used a descriptive qualitative approach to deeply understand the implementation of zakat funds and Corporate Social Responsibility in the Islamic educational institution environment. Data were collected through observation, interviews, and documentation involving the administration of Madrasah Aliyah YPPA Cipulus and alumni who received educational scholarships from the National Zakat Agency. Data analysis was conducted using an interactive analysis model that includes data reduction, data presentation, and drawing conclusions, while data validity was maintained through source triangulation techniques. The results of the study indicate that Corporate Social Responsibility assistance received in the school environment is distributed directly to certain students without involving the school in the management or supervision process, so the effectiveness of its utilization cannot be evaluated optimally. Meanwhile, zakat funds distributed through the National Zakat Agency scholarship program have a more targeted mechanism and provide real benefits in assisting the educational needs of beneficiaries. This research also shows that zakat funds and Corporate Social Responsibility (CSR) have significant potential as alternative funding sources for Islamic education. However, optimizing their use requires greater transparency, accountability, and coordination between educational institutions, zakat management institutions, companies, and the government to provide sustainable benefits for the development of Islamic education.

Keywords: Corporate Social Responsibility, Education Financing, Islamic Education, National Zakat Collection Agency, Zakat

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INTRODUCTION

The development of Islamic educational institutions is inextricably linked to sustainable financing. In practice, many educational institutions still face limited funding sources, particularly in improving the quality of facilities and infrastructure, as well as student development programs. Therefore, alternative funding sources are needed that are not only conventional but also based on social and religious values, such as zakat and Corporate Social Responsibility. Corporate Social Responsibility is a form of corporate social responsibility towards the environment and society, while zakat, from an Islamic perspective, is an obligation with a socio-economic dimension for equitable welfare.

Financing for Islamic education does not only come from government funds but can also be strengthened through zakat, infaq, waqf, and partnerships with the private sector that are oriented towards the sustainability of educational institutions (Ulum et al., 2025). In the context of Islamic education, zakat and Corporate Social Responsibility contribute significantly to increasing access to education for underprivileged students. Zakat funds are often distributed in the form of scholarships, school supplies, and other educational assistance. Meanwhile, Corporate Social Responsibility funds are often provided by companies to the community as a form of social concern for education (Zakat et al., 2020). However, the implementation of zakat and Corporate Social Responsibility fund distribution in each educational institution has different mechanisms, depending on the policies of the institution and the donor. This situation leads to differences in the management, supervision, and utilization of funds received by students and the educational institution itself (Dlia Nurhidayati et al., 2024).

Financing is a crucial component of educational administration and management because it plays a role in supporting the entire educational process. Achieving quality educational goals requires effective and efficient planning, allocation, and management of funds. The availability of adequate funding and good management are determining factors in improving educational quality and expanding access to educational services. Conversely, limited funds or suboptimal management can hinder educational institutions from achieving their stated goals.

Madrasah Aliyah YPPA Cipulus is one of the Islamic educational institutions studied in this study. Based on initial observations, it was discovered that Madrasah Aliyah YPPA Cipulus did not receive zakat funds directly for the institution, but rather received Corporate Social Responsibility assistance directly to students. Therefore, the institution did not know the details of how these Corporate Social Responsibility funds were used, as the assistance was distributed directly to the beneficiary students. On the other hand, some alumni of Madrasah Aliyah YPPA Cipulus received zakat funds in the form of educational scholarships from the National Zakat Agency. This phenomenon suggests that the distribution of zakat funds is more individualized to beneficiaries, while the institution merely serves as an educational environment for them. This situation is interesting to study because it demonstrates the distinct distribution patterns of educational assistance between Corporate Social Responsibility funds and zakat funds.

Previous research generally discussed the management of zakat funds and Corporate Social Responsibility in Islamic financial institutions, companies, and zakat collection institutions. Meanwhile, studies specifically examining the implementation and potential of zakat funds and Corporate Social Responsibility at the Islamic educational level, particularly Madrasah Aliyah, are relatively limited. Furthermore, previous research has focused more on the perspective of the funding institutions, while studies integrating the perspectives of educational institutions and direct beneficiaries are rare.

Based on these conditions, there is a gap between the vast potential of zakat and Corporate Social Responsibility funds and the reality of their utilization in Islamic educational institutions. Not all institutions have adequate access to these funding sources, either due to limited networks, lack of information, or suboptimal management strategies. These institutions also do not participate in the disbursement process of funds provided by Corporate Social Responsibility and the National Zakat Agency; the system deals directly with the individuals concerned and is managed directly by the recipients. This demonstrates the need for more in-depth, contextual studies based on field data to understand how. This potential can be optimized.

This research was conducted to directly examine the potential of zakat funds and Corporate Social Responsibility in Islamic educational institutions through a case study of Madrasah Aliyah YPPA Cipulus Purwakarta. This involved the administration department as the administrative manager of the disbursement of Corporate Social Responsibility funds to students at the school, as well as alumni as recipients of scholarships from the Purwakarta Regency National Zakat Agency (Bandung Zakat Nasional) and those who benefited from the program. This research is expected to provide a more comprehensive picture of the real conditions on the ground. The novelty of this research lies in its approach, which combines the internal perspective of the institution and the external experiences of beneficiaries to assess the effectiveness and potential of zakat fund management and Corporate Social Responsibility.

This research aims to analyze the potential of zakat funds and Corporate Social Responsibility in Islamic educational institutions, specifically Madrasah Aliyah YPPA Cipulus. Furthermore, this study aims to determine the mechanism for distributing Corporate Social Responsibility assistance to students and how alumni of Madrasah Aliyah YPPA Cipulus utilize zakat funds in the form of educational scholarships. This research is expected to provide academic contributions regarding the management of religious social funds and corporate social responsibility in supporting Islamic education in Indonesia. It is also hoped that this research will serve as evaluation material for educational institutions and related parties, ensuring that the distribution of educational assistance is more effective, transparent, and targeted.

RESEARCH METHOD

This study employed a qualitative approach with a descriptive approach. The qualitative approach was chosen because it aimed to gain a deeper understanding of the implementation of zakat funds and Corporate Social Responsibility in Islamic educational institutions, specifically at Madrasah Aliyah YPPA Cipulus. Qualitative research allows researchers to obtain data directly through interactions with informants, resulting in more detailed information that reflects real-world conditions. Furthermore, a descriptive approach was used to systematically describe the mechanism for distributing Corporate Social Responsibility funds to students and the utilization of zakat funds in the form of educational scholarships for alumni. This research did not focus on hypothesis testing or statistical data, but rather emphasized understanding the social facts that occur within the Islamic educational environment.

This research was conducted at Madrasah Aliyah YPPA Cipulus, located in Purwakarta Regency, West Java. The research location was chosen because Madrasah Aliyah YPPA

Cipulus is one of the Islamic educational institutions with experience in receiving Corporate Social Responsibility assistance to students and its relationship with the zakat scholarship program from the National Zakat Agency for alumni. During the research, the researcher conducted direct observations of the educational institution and conducted interviews with relevant parties to obtain data relevant to the research focus.

The subjects in this study consisted of the administration of the YPPA Cipulus Islamic Senior High School (Madrasah Aliyah) and an alumnus of the YPPA Islamic Senior High School who received a zakat scholarship from the National Zakat Agency (BPN). The administration was selected as informants because they had information regarding the implementation of Corporate Social Responsibility assistance received by several students at the school. Meanwhile, the alumni were chosen because they had direct experience as recipients of zakat funds in the form of educational scholarships. The selection of research subjects was based on the consideration that the chosen informants had a direct connection to the research focus. By using these techniques, the data obtained was expected to be more relevant and able to provide in-depth information regarding the implementation of Corporate Social Responsibility funds and zakat in Islamic educational settings.

Data collection techniques in this study were conducted through observation, interviews, and documentation. Observations were conducted directly within the YPPA Cipulus Islamic Senior High School to determine the school's condition and the implementation of Corporate Social Responsibility assistance to students. Interviews were conducted with administrative staff as key informants regarding the Corporate Social Responsibility assistance mechanism, as well as with alumni of students receiving zakat scholarships from the National Zakat Agency. Interviews were used to obtain in-depth information regarding the informants' experiences and utilization of educational assistance. Furthermore, documentation, including notes, archives, and other documents related to the research, served as supporting data. The use of multiple data collection techniques aimed to improve the accuracy and completeness of the research data.

The data analysis technique in this study employed an interactive analysis model consisting of data reduction, data presentation, and conclusion drawing. Data reduction was carried out by selecting and simplifying data deemed relevant to the research focus. The data was then presented in descriptive form for ease of understanding and analysis. The final stage was drawing conclusions based on the results of observations, interviews, and documentation. To maintain data validity, this study employed source triangulation, comparing information obtained from various informants and data sources. Thus, the research results are expected to have a high level of credibility and objectively describe the implementation of zakat funds and Corporate Social Responsibility at Madrasah Aliyah YPPA Cipulus.

RESULTS AND DISCUSSION

Based on interviews with the administration of the YPPA Cipulus Islamic Senior High School (Madrasah Aliyah) administration, it was discovered that the Corporate Social Responsibility (CSR) assistance received by the school was only provided to certain students deemed in need of educational assistance. This assistance was not universally received by all students, but rather to students identified by the aid providers. Furthermore, the CSR program within Islamic education in the Purwakarta area was deemed to be under-developed, resulting in a very limited number of recipients (Abqari Agam & Quthni Poldi, 2023). This situation indicates that the implementation of CSR in Islamic education, particularly at the YPPA Cipulus Islamic Senior High School, is still suboptimal. In practice, CSR assistance is provided directly to students without going through the school administration system. As a result, the school lacks complete data on the amount of assistance, the mechanism for fund utilization, or the form of accountability for the recipients. This situation results in the educational institution acting only as a party aware of the assistance, but not involved in the management or

evaluation of the CSR program. This situation demonstrates that the potential of Corporate Social Responsibility funds to support Islamic education is actually quite substantial, but its utilization remains suboptimal due to the minimal involvement of educational institutions in the aid management process. From an educational financing management perspective, institutional involvement is crucial to ensure that the aid provided is truly used according to students' educational needs (Aslindah & Mulawarman, 2022). When funds are distributed directly to students without clear coordination with schools, monitoring and evaluation processes become difficult. Consequently, schools cannot measure the extent to which the aid has impacted educational quality and student well-being.

Furthermore, the individualized aid distribution pattern indicates that Corporate Social Responsibility programs are still oriented toward short-term social assistance rather than the sustainable development of educational institutions (Lismaiyar et al., 2025). However, Corporate Social Responsibility funds can be directed not only to assist students in need but also to support the improvement of educational facilities and infrastructure, the provision of learning facilities, teacher competency development, and the implementation of academic and non-academic development programs. Thus, the benefits generated are felt not only by individual recipients but also by the entire school community.

These findings demonstrate a gap between the significant potential of Corporate Social Responsibility (CSR) and the reality of its implementation in Islamic educational institutions. Therefore, more structured collaboration between companies, educational institutions, and related parties is needed so that CSR programs can be designed based on the actual needs of schools. Through good coordination, CSR funds have the potential to become an alternative funding source that can support improving the quality of Islamic education more effectively, transparently, and sustainably.

Observations also revealed weaknesses in the implementation of the CSR program at Madrasah Aliyah YPPA Cipulus, particularly in terms of coordination between the donors and the educational institution. The school stated that they were not clearly aware of the rules, procedures, or detailed objectives for the distribution of CSR funds. The school also did not receive reports on the use of the assistance by beneficiary students because the funds were disbursed directly to individual students. This situation made it difficult for the school to monitor the effectiveness of the educational assistance. From an educational management perspective, the lack of school involvement in aid management can reduce the potential for optimizing Corporate Social Responsibility funds for broader educational development (Ramadhanti et al., 2025). Therefore, a more structured collaborative system is needed to maximize the impact of Corporate Social Responsibility assistance on Islamic educational institutions in the Purwakarta area.

Furthermore, the limited dissemination of Corporate Social Responsibility programs within Islamic educational settings indicates that unequal access to educational social assistance persists in some areas. Madrasah Aliyah YPPA Cipulus, one of the private Islamic educational institutions, has yet to receive assistance Corporate Social Responsibility in the form of direct institutional development. Existing assistance focuses only on specific students selected by the donor. This demonstrates that the implementation of Corporate Social Responsibility remains individualized and has not yet addressed the overall development of educational institutions. However, if Corporate Social Responsibility programs could be directed toward developing educational facilities, teacher training, and student academic development programs, the impact would be broader and more sustainable (Hendriyani, 2021).

Based on an interview with an alumnus of the YPPA Islamic High School (Madrasah Aliyah YPPA), who was previously an alumnus of the YPPA Cipulus Islamic High School and a student at the Alhikamussalafiyah Islamic Boarding School, it was discovered that zakat funds are utilized in the form of a scholarship program for students distributed by the National Zakat Agency. The zakat funds received are used to support the students' educational needs,

such as school fees, learning needs, educational equipment, and supporting needs during their Islamic boarding school education. Aid recipients reported that the scholarship program from the National Zakat Agency (BAZNAS) significantly contributed to the sustainability of Islamic education, particularly for students and Islamic boarding school students from underprivileged families.

However, the implementation of both funding sources still faces various obstacles, particularly in distribution and management. For Corporate Social Responsibility funds, the main obstacle lies in the lack of coordination between aid providers and educational institutions, resulting in schools lacking authority or information regarding the use of the aid received by students. This situation prevents schools from monitoring and evaluating the effectiveness of this educational assistance. Meanwhile, zakat funds distributed through the National Zakat Agency's scholarship program for Islamic boarding school students have a clearer mechanism because they specifically aim to support the education of those entitled to receive the funds. Thus, zakat funds appear to be more targeted in supporting the sustainability of education compared to the limited and individual implementation of Corporate Social Responsibility (CSR).

Furthermore, this study shows that Islamic educational institutions actually have significant opportunities to develop collaborations with zakat institutions and companies through educational Corporate Social Responsibility programs. If social assistance for education can be managed more systematically, its impact will not only be felt by individual students but can also help improve the quality of educational institutions as a whole. Social assistance funds can be directed towards the construction of educational facilities, the procurement of learning media, teacher training, and student and student empowerment programs (Amarudin et al., 2024). Therefore, it is necessary to improve educational institutions' understanding of the social assistance management system so that schools can establish more active communication with external parties. With synergy between schools, zakat institutions, and companies, the potential of zakat funds and Corporate Social Responsibility (CSR) can become a strategic solution for sustainably improving the quality of Islamic education in Indonesia.

The findings of this study indicate that zakat funds and Corporate Social Responsibility (CSR) have different characteristics in supporting the financing of Islamic education. Zakat funds tend to have clearer targets because their distribution is carried out according to sharia provisions to eligible recipients (*mustahik*). Meanwhile, the distribution of CSR funds is highly dependent on company policies, so the form of assistance, target recipients, and implementation mechanisms can vary. These differences in characteristics influence the level of involvement of educational institutions in managing the assistance provided to students.

The potential of zakat funds to support Islamic education is actually still enormous. Indonesia, as the country with the largest Muslim population in the world, has the potential for zakat collection that continues to increase annually (Zakaria Muchtar & Widiastuti, 2022). If zakat funds are managed optimally, they can be utilized not only for educational scholarships but also for student empowerment programs, student competency development, and the sustainable improvement of the quality of Islamic educational institutions. Thus, zakat can be a strategic instrument in supporting equitable access to education for the underprivileged.

On the other hand, Corporate Social Responsibility funds also offer significant potential to support the development of Islamic education. Many companies are utilizing the education sector as a primary focus of their social responsibility programs. This situation opens up opportunities for Islamic educational institutions to forge broader partnerships with the business world. However, research findings indicate that educational institutions still need to improve their communication skills, develop program proposals, and introduce educational needs to companies to maximize these collaboration opportunities (Tino Putra & Solikin, 2023).

This research also indicates that the successful utilization of zakat funds and Corporate Social Responsibility (CSR) is determined not only by the amount of assistance provided, but also by the management system implemented. Transparency, accountability, and coordination between aid providers and educational institutions are crucial factors in ensuring program effectiveness. If educational institutions are involved in the planning and evaluation of aid, the use of funds can be more targeted, aligned with the educational needs of the school community.

Therefore, stronger synergy is needed between Islamic educational institutions, zakat management institutions, companies, and the government in developing various social fund-based education financing programs. This collaboration can be realized through the development of sustainable education programs, strengthening the assistance system for aid recipients, and developing transparent reporting mechanisms. With good synergy, zakat funds and Corporate Social Responsibility not only function as short-term assistance, but can also be an important instrument in improving the quality and competitiveness of Islamic education in Indonesia.

CONCLUSION

This research demonstrates that zakat funds and Corporate Social Responsibility (CSR) have significant potential as alternative funding sources to support the sustainability of Islamic education at Madrasah Aliyah YPPA Cipulus Purwakarta. The study found that the implementation of CSR assistance in schools remains limited and individualized, as assistance is provided directly to students without involving the school in the management or oversight process. This situation results in educational institutions lacking adequate information regarding the use of funds, thus preventing the effectiveness of CSR programs in supporting educational development from being optimally measured. Furthermore, limited coordination between donors and educational institutions is a factor hindering the broader and more sustainable use of CSR funds.

On the other hand, zakat funds distributed through the National Zakat Agency's educational scholarship program demonstrate a more targeted and clear mechanism. Zakat funds are used to support the educational needs of beneficiaries, such as tuition fees, learning materials, and other supporting needs. This program has a positive impact on the sustainability of recipients' education, particularly for students from low-income families. These findings demonstrate that zakat plays a strategic role in increasing access to education and supporting equal learning opportunities for those in need.

This study also found that the different characteristics of zakat and Corporate Social Responsibility funds influence management patterns and the involvement of educational institutions in their distribution. Zakat funds have clearer targets based on Islamic sharia provisions, while Corporate Social Responsibility funds are highly dependent on company policies, resulting in diverse mechanisms and forms of assistance. Nevertheless, both have an equal opportunity to support the improvement of the quality of Islamic education if managed through a transparent, accountable, and well-coordinated system.

Based on these findings, it is necessary to strengthen the synergy between Islamic educational institutions, zakat management institutions, companies, and the government in developing social fund-based education financing programs. The active involvement of educational institutions in the planning, implementation, and evaluation of assistance programs needs to be increased so that zakat and Corporate Social Responsibility funds not only provide short-term benefits to individual recipients but also contribute to the sustainable development of the quality of Islamic educational institutions.

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