SCHOLARSHIPS AND TEACHER TRAINING CORPORATE SOCIAL RESPONSIBILITY FOR ISLAMIC EDUCATION: A BALIKPAPAN CASE STUDY

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Abstrak

Penelitian ini menganalisis bagaimana program Corporate Social Responsibility (CSR) berkontribusi terhadap pengembangan Pendidikan Agama Islam di Kota Balikpapan, sebuah kota industri yang masih menghadapi ketimpangan akses dan mutu pendidikan. Menjawab keterbatasan bukti empiris tentang mekanisme CSR yang berujung pada luaran pendidikan, studi ini menggunakan desain studi kasus kualitatif pada PT Inkorincorp Velocity. Data dikumpulkan melalui wawancara semi-terstruktur, observasi lapangan, dan analisis dokumen, lalu dianalisis dengan analisis tematik yang dipandu perspektif CSR berbasis pemangku kepentingan serta etika Islam *ta'awun* (tolong-menolong). Hasil penelitian menunjukkan dua bentuk utama CSR, yaitu (1) bantuan material (beasiswa, sarana pembelajaran, dan perbaikan fasilitas) dan (2) bantuan non-material (pelatihan peningkatan kompetensi pendidik), yang dijalankan melalui mekanisme pasif (berbasis permohonan lembaga) dan aktif (inisiatif perusahaan). Kombinasi mekanisme tersebut memperkuat akses, kondisi belajar, dan kapasitas guru, sekaligus membangun nilai reputasi perusahaan. Studi ini menawarkan kontribusi konseptual berupa pemetaan jalur mekanisme CSR–pendidikan pada konteks Pendidikan Agama Islam serta implikasi praktis untuk menyelaraskan tata kelola CSR dengan prioritas pendidikan lokal dan kerangka kebijakan.

Kata Kunci: CSR; Pendidikan Agama Islam; mekanisme CSR; pengembangan guru; beasiswa; Balikpapan

Abstract

This study examines how corporate social responsibility (CSR) initiatives contribute to the development of Islamic religious education in Balikpapan, an industrial city where educational inequality remains salient. Addressing limited empirical evidence on the mechanisms through which CSR translates into educational outcomes, the study employs a qualitative case study of PT Inkorincorp Velocity. Data were generated through semi-structured interviews, field observations, and document analysis, and analysed using thematic analysis informed by stakeholder-oriented CSR perspectives and the Islamic ethical principle of *ta'awun* (mutual assistance). The findings show two dominant CSR

streams—(i) material support (scholarships, learning facilities, and infrastructure) and (ii) non-material support (teacher capacity-building programmes)—implemented through passive (institution-request driven) and active (company-initiated) delivery systems. These mechanisms jointly strengthen access, learning conditions, and teacher competence while simultaneously producing reputational value for the firm. The study contributes an integrative mechanism-based account of CSR-to-education pathways within Islamic schooling contexts and offers practical implications for aligning corporate CSR governance with local educational priorities and policy frameworks.

Keywords: corporate social responsibility; Islamic education; CSR mechanisms; teacher professional development; scholarships; Indonesia

INTRODUCTION

In Indonesia, the expansion of educational access has not fully eliminated disparities in quality across regions and social groups; teacher quality and educational facilities remain the primary differentiating factors between more advanced and less developed areas, including urban-industrial regions (Kawuryan et al., 2021; Muhaimin et al., 2020; Cahyadi et al., 2021). In industrial cities, various educational institutions—including madrasah and pesantren—continue to face constraints related to learning resources, digital infrastructure, and teachers' pedagogical competence, which collectively hinder the quality of instructional processes (Hanafi et al., 2021; Muhaimin et al., 2020; Febrianto et al., 2020). Within this context, Islamic Religious Education (*Pendidikan Agama Islam*, PAI) is expected not only to transmit religious knowledge but also to cultivate character formation, social harmony, and civic responsibility among students (Santoso & Khisbiyah, 2021; Chanifah et al., 2021; Syarnubi et al., 2021).

Alongside the growing emphasis on sustainable development, corporate social responsibility (CSR) in Indonesia has evolved from predominantly charitable philanthropy toward a governance and corporate sustainability instrument assessed through the economic–social–environmental performance framework, commonly conceptualised as the triple bottom line (Indriastuti & Chariri, 2021; Tjahjadi et al., 2021). Regulatory mandates requiring corporations to contribute to quality of life and environmental sustainability have directed CSR initiatives toward scholarships, school renovation, provision of educational facilities, and community empowerment programmes (Prabawani et al., 2023; Irawan et al., 2022). Nevertheless, several studies observe that CSR programmes in Indonesia frequently suffer from fragmentation, short-term orientation, and

limited integration with firms' core competencies as well as with local educational needs (Prabawani et al., 2023; Irawan et al., 2022).

Within Muslim-majority societies, the discourse of Islamic CSR has emerged as a framework shaped by religious values such as social justice, zakat, and communal responsibility, suggesting that CSR practices are embedded within local religious ethos (Koleva, 2020; Marzuki et al., 2023). Empirical studies in the Middle East and within Islamic financial institutions indicate that CSR often materialises in the form of social support and human capital investment—particularly in education, training, and knowledge production—aligned with broader objectives of social welfare and collective well-being (Koleva, 2020; Marzuki et al., 2023). In Indonesia, CSR is increasingly oriented toward corporate social innovation, emphasising empowerment and measurable impact rather than merely the distribution of assistance (Prabawani et al., 2023; Irawan et al., 2022).

Building on the research gap concerning how CSR substantively shapes educational practice—particularly within PAI—this study conceptualises CSR not merely as "support" but as a set of mechanisms linking corporate resources to educational outcomes in religious institutions. Integrating a stakeholder-oriented CSR perspective with the Islamic ethical principle of ta'awun (mutual assistance), the study examines the forms of CSR support provided to PAI institutions, the differences between passive (request-based) and active (company-initiated) delivery models, and stakeholders' perceptions of their impact on educational access, learning conditions, and teacher competence in industrial cities such as Balikpapan (Hanafi et al., 2021; Indriastuti & Chariri, 2021; Prabawani et al., 2023; Hastasari et al., 2022).

LITERATURE REVIEW
CSR as Stakeholder Governance and Value Creation

In contemporary CSR scholarship, firms are understood to operate within complex stakeholder networks in which expectations, pressures, and negotiated relationships shape corporate legitimacy and long-term performance (Koleva, 2020; Marzuki et al., 2023; Cheah & Lim, 2023). From a stakeholder-oriented perspective, CSR can be conceptualised as a governance mechanism through which corporations manage relationships with communities, governments, employees, and educational institutions while simultaneously generating social value and reputational or relational capital for the firm (Koleva, 2020; Marzuki et al., 2023; Balqiah et al., 2023). This perspective is particularly salient in the educational sector, where partnerships inherently involve multiple actors—schools, teachers, students, parents, local authorities, and corporate CSR units—whose

objectives, capacities, and institutional logics do not necessarily converge (Hadi & Udin, 2020; Prabawani et al., 2023). Consequently, the effectiveness of educational CSR depends not merely on the magnitude of financial or material resources allocated but also on the quality of coordination, accountability arrangements, and programme design rationality embedded in CSR governance structures (Marzuki et al., 2023; Hadi & Udin, 2020; Hadi & Baihaqi, 2020).

CSR in Education: Pathways to Educational Outcomes

CSR interventions in the education sector typically target three principal domains: (i) access and equity (e.g., scholarships and tuition subsidies), (ii) learning conditions (e.g., facilities, infrastructure, and instructional resources), and (iii) instructional quality (e.g., teacher professional development and pedagogical training) (Hadi & Udin, 2020; Agusdinata, 2022; Hastasari et al., 2022). These domains align with established improvement logics in educational development: expanding participation, enhancing learning environments, and strengthening teaching capacity (Hermino & Arifin, 2020; Nurwidodo et al., 2020). Nevertheless, much of the existing literature reports CSR activities descriptively without systematically tracing the mechanism-based pathways that connect CSR inputs to measurable or perceived educational outcomes (Hadi & Udin, 2020; Santoso & Khisbiyah, 2021; Hastasari et al., 2022). As a result, similar forms of CSR support may produce divergent outcomes depending on targeting precision, institutional readiness, and programme delivery systems (Hadi & Baihaqi, 2020; Santoso & Khisbiyah, 2021).

Delivery Mechanisms: Passive versus Active CSR Implementation

A central analytical dimension in this study concerns the mechanism through which CSR initiatives are delivered. Passive, institution-request-based mechanisms typically rely on school proposals that are verified and subsequently funded by the corporation (Daulay et al., 2024; Khairani et al., 2023; Syamsu Nahar, 2022). This approach allows CSR programmes to respond to locally articulated needs; however, it may inadvertently privilege institutions with stronger administrative capacity and proposal-writing expertise (Hadi & Udin, 2020; Hadi & Baihaqi, 2020; Budihardjo et al., 2021). In contrast, active, company-initiated mechanisms position the firm as the principal programme designer—often in the form of structured training initiatives—and directly recruit teachers or students as participants (Marzuki et al., 2023; Hadi & Udin, 2020). While this model can standardise programme quality and facilitate monitoring and evaluation, it risks misalignment with specific school contexts if programme design lacks participatory engagement (Hadi & Baihaqi, 2020; Budihardjo et al., 2021).

CSR and the Islamic Ethical Lens: *Ta'awun* in Educational Partnerships

Within Islamic educational contexts, CSR may also be evaluated through ethical commitments embedded in Islamic teachings. The principle of *ta'awun* (mutual assistance) provides a normative lens through which CSR can be interpreted as a collaborative responsibility aimed at strengthening social welfare and collective resilience (Koleva, 2020; Marzuki et al., 2023; Hadi & Baihaqi, 2020). Research on Islamic CSR in Muslim-majority societies indicates that CSR practices frequently embody social and altruistic orientations inseparable from their religious context (Koleva, 2020; Hadi & Baihaqi, 2020). Accordingly, *ta'awun* is not treated as theological legitimation of CSR per se, but rather as an ethical framework shaping stakeholder expectations and the meanings attributed to CSR interventions within Islamic educational institutions (Koleva, 2020; Hadi & Baihaqi, 2020; Charina et al., 2022).

Research Gap and Conceptual Contribution

A synthesis of the literature reveals two principal gaps. First, there remains limited mechanism-based evidence explaining how CSR delivery systems (passive versus active) interact with programme typologies (material versus non-material support) to generate specific educational outcomes (Muzekki et al., 2025; Rita, Muspawi, et al., 2021; Sulisworo & Kusumaningtyas, 2019; Hadi & Udin, 2020; Santoso & Khisbiyah, 2021; Cheah & Lim, 2023). Second, CSR scholarship within Islamic education remains underdeveloped, despite the likelihood that ethical and institutional dynamics shape how CSR programmes are interpreted and sustained (Koleva, 2020; Hadi & Baihaqi, 2020). Recent studies on Islamic CSR and *maqasid al-shariah* underscore the need for integrative frameworks linking corporate motives, programme design, and stakeholder needs in order to enhance both the effectiveness and social meaningfulness of CSR initiatives (Koleva, 2020; Hadi & Baihaqi, 2020; Charina et al., 2022).

Mechanism-Based Framework: Programme Type, Delivery System, and Outcomes

Responding to these gaps, this study advances a mechanism-based framework that links CSR inputs to educational outcomes through delivery systems. Conceptually, CSR initiatives are mapped along two axes: programme type (material support, such as scholarships and facilities, versus non-material support, such as teacher training) and delivery mechanism (passive request-driven versus active company-initiated) (Hadi & Udin, 2020; Hadi & Baihaqi, 2020). The anticipated outcomes are grouped into three domains: access and equity, learning conditions, and teacher competence (Hermino & Arifin, 2020; Nurwidodo et al., 2020; Agusdinata, 2022). This framework guides the analysis of CSR programmes

implemented by PT Inkorincorp Velocity in Balikpapan and enables a structured interpretation of how CSR governance contributes to the development of Islamic Religious Education institutions, while situating these findings within broader Islamic CSR practices and the ethical principle of *ta'awun* (Koleva, 2020; Marzuki et al., 2023; Hadi & Baihaqi, 2020; Cheah & Lim, 2023).

RESEARCH METHODS

This study adopted a qualitative case study design to examine how corporate social responsibility (CSR) initiatives contribute to the development of Islamic Religious Education in Balikpapan, Indonesia. A qualitative approach was selected because it enables an in-depth exploration of stakeholder perceptions, institutional experiences, and contextual mechanisms that mediate the relationship between CSR programme implementation and educational outcomes, consistent with qualitative CSR research conducted in Indonesia and broader Muslim contexts (Hadi & Baihaqi, 2020; Koleva, 2020; Hadi & Udin, 2020). The case study strategy was deemed appropriate for investigating CSR practices within a specific organisational and socio-educational environment, thereby facilitating the identification of implementation patterns and mechanism-based pathways that are often overlooked in quantitative analyses (Koleva, 2020; Bartley & Egels-Zandén, 2016). The selected case was PT Inkorincorp Velocity, a prominent corporate actor in Balikpapan with a sustained record of implementing educational CSR programmes. Balikpapan was chosen due to its strong industrial-economic profile coupled with persistent disparities in educational resources, particularly within Islamic educational institutions. This pattern reflects broader findings in Indonesian CSR scholarship, which highlight the misalignment between economic growth and the equitable distribution of social benefits (Hadi & Baihaqi, 2020; Irawan et al., 2022; Prabawani et al., 2023). Constraints related to infrastructure, learning resources, and teacher professional development render Balikpapan a pertinent context for assessing CSR as an instrument of educational development, especially in Islamic Religious Education (*Pendidikan Agama Islam*, PAI), which carries the dual mandate of fostering academic competence and cultivating students' moral and social values (Koleva, 2020; Irawan et al., 2022).

Participants were selected using purposive sampling to ensure that informants possessed direct experience and substantive knowledge regarding CSR implementation and Islamic education development, in line with established qualitative CSR research practices in Indonesia and the Middle East (Hadi & Baihaqi, 2020; Koleva, 2020; Marzuki et al., 2023). The

sampling strategy was designed to capture diverse perspectives from corporate, educational, and community stakeholders, including CSR managers and staff, school principals and institutional administrators, PAI teachers receiving CSR support, students and scholarship beneficiaries, as well as community leaders and local education actors (Hadi & Baihaqi, 2020; Marzuki et al., 2023; Hadi & Udin, 2020). Data collection proceeded until thematic saturation was achieved. Multiple methods were employed in an integrated manner—semi-structured interviews, field observations, and document analysis—to enable triangulation and enhance the credibility of findings (Koleva, 2020; Marzuki et al., 2023). Interviews explored the forms of CSR assistance, decision-making and distribution processes, stakeholder engagement patterns, and perceived impacts on access, learning conditions, and teacher competence, following established qualitative CSR methodologies (Hadi & Baihaqi, 2020; Koleva, 2020; Marzuki et al., 2023). Observations focused on the utilisation of CSR-supported facilities and learning resources, as well as the implementation of teacher development activities. Documentary materials—including CSR reports, scholarship records, school proposals, and administrative documents—were analysed to trace programme structures and implementation timelines (Hadi & Baihaqi, 2020; Koleva, 2020). Data were analysed through thematic analysis involving data reduction, open coding, and axial coding, culminating in the identification of key themes such as passive (request-driven) and active (company-initiated) CSR delivery mechanisms, alongside material and non-material forms of support. Analytical rigor was reinforced through constant comparison across stakeholder groups, member checking, maintenance of an audit trail, reflexivity, and triangulation. Ethical procedures included informed consent, confidentiality through anonymisation, and secure data management (Koleva, 2020; Marzuki et al., 2023).

RESULTS AND DISCUSSION
Results

The findings indicate that PT Inkorincorp Velocity channels its corporate social responsibility (CSR) support to Islamic educational institutions through two principal forms: material and non-material assistance. Material support primarily comprises student scholarships, the provision of learning equipment and instructional media, and improvements to school infrastructure, including classroom renovation and the construction of auxiliary facilities that enhance teaching and learning processes. These interventions were widely perceived as directly addressing the resource constraints historically experienced by Islamic

schools in Balikpapan. School stakeholders emphasised that scholarship programmes play a particularly critical role in enabling students from low-income households to continue their education without being overburdened by tuition and associated costs. In this respect, material CSR support functions not merely as short-term financial relief but as a structural mechanism for reducing barriers to educational access, especially among economically vulnerable groups.

In parallel, non-material CSR support is primarily manifested in teacher professional development initiatives, including pedagogical training, capacity-building workshops, and competency enhancement programmes for Islamic Religious Education (PAI) teachers. Participating teachers reported that these initiatives strengthened their ability to design and implement more effective instructional strategies while simultaneously fostering professional motivation, commitment, and self-confidence. The coexistence of material and non-material CSR typologies underscores that corporate contributions extend beyond financial transfers or physical assistance to encompass investment in human capital development, with implications for the long-term sustainability of educational quality. In this sense, CSR is positioned not solely as philanthropic intervention but as a strategic effort to simultaneously strengthen institutional capacity and human resources within Islamic educational settings.

Another significant finding concerns the mechanisms through which CSR programmes are delivered. Educational CSR implementation in Balikpapan was identified as operating through two primary models: passive and active delivery mechanisms. The passive mechanism refers to a request-driven scheme in which Islamic schools submit formal proposals to PT Inkorincorp Velocity outlining their needs, planned activities, and the type of support requested. Corporate decisions regarding assistance are made following review and verification processes, ensuring that support is aligned with needs articulated by the schools themselves. This model is generally perceived by school administrators as flexible, as it allows institutions to define their own development priorities—whether scholarships, infrastructure improvements, or instructional quality enhancement. However, several informants noted that this approach may inadvertently generate disparities in access to CSR resources. Schools possessing stronger administrative capacity, professional networks, and proposal-writing expertise are more likely to submit well-structured and persuasive applications, thereby increasing their likelihood of receiving support. Conversely, institutions with limited administrative capabilities risk being marginalised despite facing equally urgent or even greater needs.

In contrast, the active CSR delivery model is characterised by company-initiated programmes implemented without awaiting formal requests from schools. Under this approach, PT Inkorincorp Velocity designs, develops, and offers structured educational programmes directly to target institutions. These initiatives typically include teacher training modules, competency enhancement programmes, mentoring activities, and curriculum-based educational activities developed either internally or in collaboration with implementation partners. Through this mechanism, the company exercises greater control over programme objectives, success indicators, and standardisation of content and implementation methods across beneficiary schools. Educational stakeholders reported that active CSR programmes tend to have clearer targets and more measurable outputs, such as improvements in classroom management skills, adoption of specific instructional methods, or increased use of creative learning media within defined timeframes. Monitoring and evaluation processes are also more systematic, having been embedded into programme design from the outset. Nonetheless, some participants cautioned that standardised programme designs must be accompanied by contextual adaptation to the specific realities of each school. Without local adjustment, even well-designed initiatives risk limited relevance at the grassroots level of Islamic educational institutions.

In terms of perceived outcomes, CSR initiatives were viewed as contributing to educational development across three primary domains: expanded access and equity, improved learning conditions, and strengthened teacher competence. Scholarship programmes were reported to enhance access by enabling financially disadvantaged students to remain enrolled and reducing the risk of school dropout. Infrastructure improvements and provision of learning resources contributed to more conducive learning environments, including improved classroom conditions and adequate facilities supporting both religious and general education. Meanwhile, teacher training and mentoring programmes were perceived as reinforcing professional competence, particularly among PAI teachers. Participants described improvements in instructional design, classroom management, and pedagogical innovation, as well as enhanced capacity to present religious content in more communicative, creative, and contextually relevant ways. Taken together, the combination of physical facility enhancement and teacher capacity strengthening suggests that CSR contributes not only to short-term infrastructural improvements but also to longer-term institutional and professional capacity-building.

Beyond these measurable and technical outcomes, participants also interpreted CSR initiatives as expressions of partnership between the

corporation and Islamic educational institutions. CSR programmes were frequently framed not merely as acts of corporate philanthropy but as practices of mutual assistance aligned with Islamic ethical principles, particularly ta'awun (cooperation in goodness). School stakeholders characterised CSR as collaborative support contributing to social welfare and educational quality within their communities. From the corporate perspective, engagement in educational CSR was perceived as reinforcing social legitimacy and strengthening reputational standing among local communities, thereby fostering more harmonious relationships between the firm and its surrounding social environment. Accordingly, CSR implementation was understood not solely through an economic or business lens, but also through moral and socio-religious frameworks that shape stakeholder expectations and underpin the long-term sustainability of CSR programmes.

Discussion

This study analyses the contribution of CSR initiatives to the development of Islamic Religious Education in Balikpapan by examining programme typologies, delivery mechanisms, and perceived educational outcomes. The findings generate several theoretical and practical implications that enrich CSR scholarship in the field of education, particularly within Islamic-oriented schools and madrasah contexts (Koleva, 2020; Hadi & Baihaqi, 2020). The identification of two primary forms of support—material and non-material CSR—confirms that corporate engagement extends beyond financial transfers and infrastructural assistance to encompass human capital development. Scholarships and facility improvements produce immediate effects through enhanced access and improved learning environments, whereas teacher professional development programmes illustrate CSR's potential as a sustainability-oriented instrument through the strengthening of educator capacity (Hanafi et al., 2021; Syarnubi et al., 2021). This pattern aligns with stakeholder-oriented CSR perspectives, which conceptualise CSR as an investment in social capital, community resilience, and long-term welfare rather than as episodic philanthropy (Koleva, 2020; Hadi & Baihaqi, 2020).

A further theoretical contribution lies in emphasising CSR delivery mechanisms as a decisive factor influencing both the quality and distribution of educational outcomes. The distinction between passive (request-driven) and active (company-initiated) mechanisms demonstrates that CSR governance structures shape how benefits are experienced and institutionalised within schools (Hadi & Baihaqi, 2020). The passive scheme allows Islamic educational institutions to articulate and prioritise their own developmental agendas; however, it may inadvertently reinforce

disparities among schools with unequal administrative capacities. Conversely, the active approach enables companies to standardise programme design and monitoring systems, yet may generate misalignment if insufficiently grounded in the specific needs of recipient institutions (Hanafi et al., 2021; Chanifah et al., 2021). These findings extend CSR literature by underscoring that effectiveness is determined not solely by programme type but also by the operational mechanisms that connect corporate resources to educational improvement processes (Koleva, 2020; Hadi & Baihaqi, 2020).

The educational outcomes identified—expanded access, improved learning conditions, and strengthened teacher competence—demonstrate that CSR interventions contribute to multidimensional educational development (Hanafi et al., 2021; Syarnubi et al., 2021). Increased access is reflected in reduced economic barriers through scholarships for students from disadvantaged backgrounds. Improved learning conditions are evidenced by enhanced infrastructure and the availability of instructional resources, consistent with research indicating that adequate facilities and religious programmes support character formation and spiritual development in madrasah and pesantren (Hanafi et al., 2021; Syarnubi et al., 2021). Strengthened teacher competence emerges through training and mentoring programmes that enhance instructional strategies, classroom management, and pedagogical innovation, resonating with studies on spiritually grounded Islamic education frameworks that emphasise contextual and experiential learning approaches (Chanifah et al., 2021). Notably, teacher training initiatives exhibit greater sustainability potential, as they equip educators with transferable competencies that remain applicable beyond the duration of CSR programmes (Hanafi et al., 2021; Chanifah et al., 2021).

Table 1. Main Dimensions of Educational Outcomes from CSR Programmes

Dimension	Examples of Contribution	Citations
Access	Scholarships; reduced dropout risk	(Hanafi et al., 2021; Syarnubi et al., 2021; Hadi & Baihaqi, 2020)
Learning Conditions	Facility improvement; provision of learning resources	(Hanafi et al., 2021; Syarnubi et al., 2021)
Teacher Competence	Training; contextual and experiential approaches	(Hanafi et al., 2021; Chanifah et al., 2021)

The findings further indicate that CSR within Islamic educational environments is interpreted through ethical and socio-religious lenses. The framing of CSR as partnership and ta'awun (mutual assistance) suggests that corporate legitimacy is negotiated through moral expectations embedded in Islamic educational institutions (Koleva, 2020; Hadi & Baihaqi, 2020). Scholarship on Islamic CSR emphasises that CSR practices in Muslim societies are strongly shaped by religious teachings, with particular attention to community support, human resource development, and knowledge creation as expressions of social responsibility (Koleva, 2020; Hadi & Baihaqi, 2020). Accordingly, CSR governance in religious educational contexts cannot be explained solely through economic rationality or reputational motives; rather, it must incorporate normative and cultural meanings that influence trust, participation, and programme sustainability (Koleva, 2020; Hadi & Baihaqi, 2020). Integrating maqasid al-shariah and spiritual values into CSR design has therefore been proposed as a foundation for more human-centred and stakeholder-oriented programmes (Chanifah et al., 2021; Hadi & Baihaqi, 2020).

Theoretically, this study advances a mechanism-based framework linking CSR typologies (material versus non-material) and delivery systems (passive versus active) to educational outcomes (access, facilities, and teacher competence). This framework clarifies the pathways through which CSR interventions are operationalised and generate institutional-level change within Islamic educational settings, thereby addressing the empirical gap concerning how CSR functions in the development of religious education (Hanafi et al., 2021; Koleva, 2020; Chanifah et al., 2021). The contribution aligns with efforts to develop empirically grounded Islamic CSR models that position the relationship between business, social actors, and religion at the centre of interaction, in contrast to Western CSR models that predominantly emphasise business–state–regulation relations (Koleva, 2020; Hadi & Baihaqi, 2020). By applying this two-dimensional model within the context of Islamic education and adopting ta'awun as an ethical lens, the study enriches CSR governance literature in educational settings characterised by strong religious and cultural values (Chernenko et al., 2024; Ciucci et al., 2024; Sulisworo & Kusumaningtyas, 2019).

From a practical standpoint, the findings suggest that corporations should balance passive and active mechanisms by combining responsiveness to institutional proposals with proactive programme design grounded in participatory needs assessment (Hanafi et al., 2021; Hadi & Baihaqi, 2020). Policymakers and education authorities may strengthen CSR governance by establishing clearer coordination frameworks between corporate CSR units and Islamic educational institutions, thereby ensuring

equitable distribution of benefits and programme sustainability. Simultaneously, schools and madrasah are encouraged to enhance administrative readiness and strategic planning capacity in order to maximise CSR partnership opportunities and integrate such support into long-term institutional development plans rather than treating it as temporary assistance (Hanafi et al., 2021; Syarnubi et al., 2021; Chanifah et al., 2021). This approach aligns with recommendations from research on Islamic educational leadership and character development in madrasah and pesantren, which emphasise systematic planning, multi-stakeholder collaboration, and the integration of religious values into educational governance (Hanafi et al., 2021; Syarnubi et al., 2021; Chanifah et al., 2021).

CONCLUSION

This study examined how corporate social responsibility (CSR) initiatives contribute to the development of Islamic religious education in Balikpapan, Indonesia, by focusing on programme typologies, delivery mechanisms, and perceived educational outcomes. The findings demonstrate that CSR interventions implemented by PT Inkorincorp Velocity are primarily delivered through two categories of support: material assistance (scholarships, infrastructure development, and learning resources) and non-material assistance (teacher training and capacity-building programmes). These CSR initiatives were perceived to strengthen educational development through three interconnected outcomes, namely improved access and equity, enhanced learning conditions, and increased teacher competence. Importantly, the study revealed that CSR effectiveness is shaped not only by the type of support provided but also by the mechanism through which it is delivered. The distinction between passive CSR delivery (institution-request driven) and active CSR delivery (company-initiated programmes) offers a clearer explanation of how CSR resources are translated into educational outcomes, highlighting the role of governance arrangements in shaping programme sustainability and equity.

The study contributes to CSR-in-education scholarship by offering a mechanism-based framework that links CSR typologies and delivery systems to multidimensional educational outcomes in Islamic religious education contexts. By incorporating ta'awun (mutual assistance) as an ethical interpretive lens, the study further demonstrates that CSR implementation in Islamic schooling settings is not only evaluated through pragmatic benefits but also through moral and socio-religious expectations that shape stakeholder trust and partnership. From a practical perspective, the findings suggest that corporate CSR managers should adopt a balanced approach by combining responsive, needs-based assistance with proactive programmes that strengthen teacher professionalism and institutional

capacity. Policymakers and local education authorities are encouraged to establish stronger coordination mechanisms to ensure equitable CSR distribution and alignment with local educational priorities. Overall, CSR initiatives in industrial cities such as Balikpapan can serve as a strategic instrument for strengthening Islamic education development when designed through participatory engagement and supported by accountable implementation mechanisms.

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