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e-ISSN 3089-7564
Vol.3, No.3, September 2027

The Disclosure of Akhlak Core Values: Social Responsibility Practice PT. Bank Syariah Indonesia Supporting SDG 16

Siti Jubaedah*[1,2], Djoko Suhardjonto[1], E. Muhtar[1], Setyaningtyas Honggowati[1],

[1]Universitas Sebelas Maret Surakarta, Indonesia
[2]Universitas Swadaya Gunung Jati Cirebon, Indonesia

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DOI : https://doi.org/10.63230/jocsis.3.3.289

Sections Info

Article history:
Submitted: February 5, 2026
Final Revised: April 9, 2026
Accepted: June 6, 2026
First Available Online: July 22, 2026
Publication Date: September 27, 2027

Keywords:
Akhlak Core Values;
Corporate Social Responsibility;
Islamic Banking;
Maqasid Sharia;
SDG.

ABSTRACT

Objective: *To examine the disclosure of akhlak core values in corporate social responsibility (CSR) practices at PT Bank Syariah Indonesia. The study highlights how Islamic ethical values contribute to responsible corporate practices and support Sustainable Development Goals (SDGs), particularly SDG 16 related to strengthening accountable and ethical institutions.* ***Method:*** *A quantitative research method using an interpretive paradigm with a phenomenological approach. Data were collected through structured and semi-structured interviews with managers of LAZNAS Bangun Sejahtera Mitra Umat and CSR program beneficiaries. Secondary data were obtained from institutional reports of LAZNAS Bangun Sejahtera Mitra Umat. Data analysis was conducted to understand the meaning and implementation of akhlak core values within CSR activities.* ***Results:*** *The findings reveal that akhlak core values are aligned with universal Islamic values based on the Al-Qur'an and Hadith. The disclosure of these values is reflected through three CSR pillars: educating the people, partnering with the people, and sympathizing with the people. Furthermore, six dimensions of akhlak values were identified: trustworthy, competent, harmonious, loyal, adaptive, and collaborative.* ***Novelty:*** *The study contributes to CSR and Islamic accounting literature by exploring ethical value disclosure as a foundation for sustainable corporate responsibility practices. The findings provide insights into how Islamic ethical principles can strengthen corporate accountability and support sustainable institutional development.*

INTRODUCTION

Disclosure of core akhlak values is a disclosure of business ethics. Disclosure of business ethics received considerable attention from the public, investors, and regulators as a result of accounting scandals that occurred at leading companies such as Enron and WorldCom (Persons, 2010). According to Laksito (2020), disclosure of business ethics in Indonesia is still voluntary, so not all companies implement ethical disclosure practices. Persons (2009) stated that the level of voluntary ethics disclosure remains relatively low compared with mandatory disclosure. Ethics is an important dimension of corporate social responsibility to study because empirical research shows that companies tend to address social and environmental issues differently in their business practices (Bansal et al., 2014). The ethical dimension of a company is reflected in positive values outlined in a code of ethics. A code of ethics can serve as a guideline for how companies treat stakeholders ethically.

Disclosure of ethical codes has received limited attention in previous research. Choi and Pae (2011) stated that research regarding ethical disclosure remains limited. The level of ethical disclosure conducted by companies is also still relatively low (Persons, 2009); therefore, this research is important to address the gap in the literature regarding corporate ethical disclosure. Previous studies have extensively examined corporate social responsibility practices; however, discussions are generally focused on stakeholder relationships and corporate financial performance (Forcadell & Aracil, 2017;