ABSTRACT


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**Keywords**: Global Reporting Initiative (GRI); Corporate Social Responsibility (CSR); Islamic Corporate Social Responsibility.

*Corporate Social Responsibility* (CSR) can be viewed as a strategic and competitive asset for the company in the business climate that is increasingly full of competition. Not least the implementation of CSR is merely a symbolic to maintain and boost the company's image in the eyes of employees and the public. No specific standards are considered the best in carrying out CSR activities. PT. HM Sampoerna Tbk. "Sampoerna" has a CSR program for the local community and its partners, the program is not merely symbolic or imaging, but aims to improve living conditions in the environment of its employees live and work. In this research, researchers will answer the problem of the CSR performance of Sampoerna by GRI indicators and the perspective of Islam and the impact of CSR performance of Sampoerna in increasing the community's economy.

The method in this research is qualitative descriptive. In this study, the primary data obtained from interviews and direct observation of the activities carried out by members of the CSR guidance or target of PT. HM Sampoerna Tbk. The supporting data in this study obtained from the documents, records, reports, and archives of CSR activities PT. HM Sampoerna Tbk. In the Islamic perspective, researcher used *Islamic Position in Corporate Social Responsibility Continuum* as a guide in determining the position of CSR PT. HM Sampoerna Tbk.

The results showed that almost all the indicators in the GRI disclosed in Annual Reports. Based on the Islamic perspective, seen from the table *Islamic Position in Continuum of Corporate Social Responsibility*, CSR of Sampoerna is at Level 4, it means that Sampoerna fulfilling its social responsibilities, including philanthropic or altruistic. Sampoerna CSR training activities has a positive impact on socio-economic well-being of families and ability to serve members of the CSR training of Sampoerna, with the increase in the family economy, so the training member of Sampoerna CSR have more opportunities for worship, especially in the form of charity or alms.