

Exploration of Islamic Business Ethics in B3 Waste Management: A Case Study of PT Kaltim Prima Coal

Nanang Supriyadi¹, Gusti Oka Widana², Amrizal³

^{1,2,3} *Institut Teknologi dan Bisnis Ahmad Dahlan, Jakarta*

**Corresponding Author: Nanang Supriyadi¹*

ABSTRACT: *Business ethics in Islam is not only related to the trade of buying and selling transactions; it is implemented in all aspects of human life, including environmental management. One important environmental aspect that must be managed ethically is the management of Hazardous and Toxic Material waste (B3 Waste). B3 Waste has a high potential risk of pollution for the environment if not managed properly and correctly. Research on implementing Islamic business ethics was conducted at PT Kaltim Prima Coal (PT KPC), a coal mining company with complex challenges in managing its B3 waste. This study explores the implementation of Islamic business ethics with 7 main principles: Tawhid, Justice, Responsibility, Benevolence, Sincerity, Balance, and Vicegerency. This is qualitative research through in-depth interviews with employees at the B3 waste management supervisory level. The results showed that employees responsible for B3 waste management had implemented Islamic business ethics values with 7 main principles. This implementation has contributed to the sustainability of B3 waste management at PT KPC in a compliant and efficient manner. Academics can further develop this research by examining the contribution of Islamic business ethics to corporate values.*

KEYWORDS – *Hazardous, Islamic business ethic, waste*

I. INTRODUCTION

1.1 Background

Islam, as a religion that gives mercy for all nature, regulates all aspects of the lives of its adherents, including aspects in the fields of politics, economics, culture, and others. In the economic field, one of the things Islam regulates is the procedure of a Muslim in conducting responsible trade and upholding moral values. This procedure is known as Islamic business ethics, an etymology that only had been studied and explored in the 1970s. In practice and value, Islamic business ethics have been carried out and exemplified by the Prophet Muhammad PBUH around fifteen centuries ago. Ethics, or in Arabic known as morals, promote behaviour with high moral values. The value of Islamic business ethics is very important because Islam pays great attention to morals in every business activity. Some experts set the main principles in Islamic business ethics, including 7 principles: Tawhid, Justice, Responsibility, Benevolence, Sincerity, Balance, and Vicegerency. [1][2][3][2][4][5]

Business ethics in Islam is not only related to trade in the narrow sense of buying and selling transactions; it is also implemented in all aspects of life, including environmental management. One important environmental aspect that must be managed ethically is the management of Hazardous and Toxic Waste (B3 Waste). B3 Waste Management receives serious attention because it has a high risk of pollution for the environment if not managed properly and correctly. Compliance with waste management is vital because it is directly related to business continuity. [6][7][8]

Researchers found that some research based on Islamic Business Ethics that specifically discusses B3 waste management in Indonesia does not exist or is still numbered. Therefore, this study aims to close the gap by discussing how Islamic business ethics can be implemented in companies that manage B3 waste.

The research location was deliberately chosen at PT Kaltim Prima Coal (KPC) in Sangatta, East Kutai Regency, East Kalimantan Province. The selection of KPC is based on the reason that KPC is one of the largest Coal Mining Companies in Indonesia, with a concession area of 61,543 Ha and a total of KPC workers and contractors of more than 30,000 people, have had challenges in B3 waste management, especially related to a large amount of B3 waste generation, diverse types, and many sources and long distances. KPC implements a one-gate policy of B3 waste management where all B3 waste generation must be managed through KPC. This strategy is implemented so KPC's B3 waste management performance is always compliant and economical. This policy strategy has proven effective and proven by various awards received by PT KPC in the environmental sector, one of which is the Gold Proper award from the Ministry of Environment and Forestry in 2020. [9][10][11][12][13]

The author wants to review the implementation of Islamic business ethics at PT KPC— to add references to Islamic business ethics in waste management, especially B3 waste management.

1.2 Overview of Business Ethics

Etymologically, the origin of the word ethics is "ethos" from Greek; when viewed in the Oxford dictionary, ethic has different meanings, which are:

1. A series of moral principles that are tools for judging human acts such as right or wrong, good or bad, and appropriate or not.
2. Recognized standards of behaviour in relation to specific human actions [5]

Ethics is part of the philosophy of moral behaviour, to judge something as right or wrong, good or bad, both way and end. [14]

Business ethics is the application of general ethical principles to a special area of human behaviour, namely economic and business activities. This opinion is a definition on a practical level. At the reflective level, it is defined as Business Ethics, a specialization in the study of moral right and wrong that focuses on moral standards are applied in behaviour, organizations, and business institutions [15] [16]

The application of business ethics is generally influenced by internal factors such as company values and individual employee values. Still, it can also be influenced by external factors such as existing systems in the government or partner companies.

Ethical dilemmas arise when employers have to decide between non-governing rules, which can create a conflict with personal interests or moral principles [17]. Exploring the implementation of business ethics, the position of ethical dilemmas becomes very important because if there is no ethical dilemma, it will be difficult to know whether business ethics are applied in the company or not.

1.3 Islamic Business Ethics

The equivalent of the word ethics in Arabic is moral, generally interpreted as behaviour or attitudes prioritizing high moral values as described in the history of Prophet Muhammad's PBUH business journey, which later became the basis of Islamic business ethics development. Imam Ghazali argues that moral or ethical values are personal attitudes that settle in the subconscious mind so that they can automatically be activated when needed. [4][2][4]

Islamic business ethics is formulated from Islamic values sourced from the Qur'an and Alhadith. According to Widana, in the banking world, there are 7 main principles: Tawhid, Benevolence, Justice, Sincerity, Balance, Responsibility, and Vicegerency. The understanding of each principle is explained as follows:[2][5]

1. **Tawhid**

Tawhid in question is the principle of divinity, which is the basis of all kinds of activities carried out by humans, including business affairs. Tawhid reminds man of being a servant or a creation of Allah, where a man cannot escape from muraqobatullah or Allah's supervision. [18]

In Islamic teachings, all aspects of life must be a form of worship or devotion to Allah SWT, including buying and selling activities. The key to a practice of activity to become an act of worship lies in the sincerity of the intention. [4]

2. **Justice**

This principle of justice aims to deal with fair play to achieve "value maximization". This principle strengthens the welfare of society at a large scale. The principle of justice greatly influences someone in making policies in the business aspect; this can be seen from the provision of products or services both in terms of quality and quantity, including the size of the scale/dose that must be appropriate. Justice is generally repeated in the Holy Quran and Hadith [19][20][21]

3. **Responsibility**

One of the main tasks of man on earth is to manage his own life wisely and responsibly. It is known that in all aspects of human life, there is nothing apart from the name of responsibility. This responsibility is certainly not just nonsense but must be proven in the practice of daily life. Similar responsibilities are also treated in carrying out business activities; these responsibilities include transactions, the production of finished materials or goods, product sales, including making sales and purchase agreements, and others.[18]

4. **Benevolence**

This principle's point of emphasis is that a person does good deeds for others, not because of the demands of that require him to do these things, but because he does it for Allah. It can also be said that doing good or worship is all done for Allah because he knows that God will always supervise him nonstop.[22]

5. **Sincerity**

This dimension emphasizes the need for a Muslim to be consistent between words and deeds in harmony with what is thought and intended, free from deception and/or thinking of his interests.[23]

6. **Balance/Equilibrium**

The balance in ethical economics is to put everything in its proper position to achieve maximum growth and improvement of human living standards. Balance means balancing current and future interests. As Allah says in verse 77: "But seek, with (riches) that Allah has bestowed upon you, the House of the Hereafter, and do not forget your part in this world: but are you good, For Allah has been good to you, and do not seek (opportunities for) corruption in this land: For Allah does not love those who do mischief". [24][25][26]

The principle of balance cannot be separated from the understanding that life does not only exist in this world but there will be life after it. Muslim businessmen ensure that their business activities will benefit them in this life and hereafter. Therefore, a Muslim businessman wants to benefit from buying and selling transactions and create value for his social environment. In this way, Allah will grant pleasures and blessings to the business and personal life of Muslims.[4]

7. Vicegerency

This concept is about acknowledging God's power in the universe, and God has created man as a being assigned to represent God. The duties of God's representatives include two things, namely, using nature in a good way and, secondly, not the natural order that God has determined to benefit human life. [25][27]

As God's creatures, man has a special degree as God's representative on earth. However, the relationship between humans and nature and each other is a relationship of equality and togetherness, which is mutually beneficial to carry out the task of safeguarding life on earth.[28][4]

A Muslim needs Islamic business ethics as a guide in behaving in the business world. The fundamental difference between business ethics and Islamic business ethics is that Islamic business ethics are extracted from the Qur'an and Sunnah so that all of its affairs are associated with the act of worship to Allah and the pleasure of Allah.[5]

1.4 Implementation of Islamic Business Ethics in Waste Management

Islam, as stated in the Qur'an and hadith , pays deep attention to environmental management. This is then proven in the form of morals or ethics in maintaining environmental sustainability continuously in order to maintain existing resources. Of the 30 juz (chapters) of the Qur'an, no less than 675 verses in 84 surahs have revealed its content related to the main components of the environment, such as humans, air, water, soil, animals, plants, and natural resources. [6][29]

Islamic attention to the environment, of course, also includes waste management. The reason for this is that waste that is not managed will cause environmental pollution. Moreover, B3 waste management receives serious attention because it has a high potential for environmental pollution if not managed properly and carefully.[7]

Saluna Daud, as quoted from his research in Malaysia, said that waste management is very influential on the sustainability of the Company, and in the study. It is also known that Islamic work ethics are able to mediate the relationship between waste management and the Company's sustainability performance. The influence of Islamic work ethics is able to influence waste management behaviour. The author wants to review how the implementation of Islamic business ethics in KPC, with the aim of adding references to Islamic business ethics in waste management, especially B3 waste management.[8]

II. RESEARCH METHODS

2.1 Research Design

This type of research is qualitative exploratory analysis, namely through in-depth interviews the resources are people/employees of PT. Kaltim Prima Coal that work in a unit that is responsible for B3 waste management. The interview was limited to employees who were Muslim. The study was conducted from July to August 2023; the number of employees interviewed were 5 people, all of whom were at supervisory levels.

No	Initial	Role in B3 waste management
1	RMH	The person in charge of the Site Support section is fully responsible for B3 waste management arrangements at PT KPC.
2	BSS	Preparation of contract documents, providing technical input, B3 waste management analysis, licensing, setting standards, including setting procedures for B3 waste billing
3.	MPN	B3 waste data controller and trainer for socialization of B3 waste management standards
4.	MY	Conduct daily supervision of B3 waste treatment facilities, B3 Waste temporary storage and B3 Waste Delivery to third parties
5.	YSP	Controlling in and out of B3 waste and Environmental Inspectors

The in-depth interview procedure follows the recommendations of the Business Ethics Exploration research conducted by Iffan Fanani, then fully documented in the interview verbatim form what has been provided. Verbatim interviews in question are written word for word according to what is stated in writing or heard from the source. Each statement will be assigned a source code and response code so that it can be traced easily at the time of analysis [30][31]

Analysis of the data collected will use a content analysis approach, namely analysis of verbatim interview results to obtain the core message, symbolic meaning of the message, and qualitative analysis contained in these data [32]

2.2 Formulation of Research Questions

Variable	Research Questions
1) Ethical dilemmas	Have you ever faced a dilemma into carrying out your work? If ever get told the experience.
2) Tawhid	How do you live that God is always watching over you?
3) Justice	How do you apply fairness in B3 waste management?
4) Responsibility	How do you ensure that your work is completed according to your tasks?
5) Benevolence	How is the principle of benevolence implemented in your duties as a producer of B3 waste?
6) Sincerity	Are you trying to give the best of your efforts to the company? Can it be explained in detail?
7) Balance / Equilibrium	How do you balance your work, professional life and family or personal life?
8) Vicegerency	How do you see your personal role in handling B3 waste in the company?

III. RESULTS AND DISCUSSION

3.1 Dilemma Ethics

Based on the results of the study, it was found that each resource person had experience in dealing with ethical dilemmas.

RMH interviewees, as the main person in charge of setting the B3 waste management one-gate policy at PT KPC, have an ethical dilemma in the form of an opportunity to commit fraud to take personal advantage of the difference in B3 waste management costs. In general, the implementation of the B3 waste management one-gate policy has succeeded in significantly reducing costs. RMH has the opportunity to negotiate with third parties to set prices that are higher but still lower than the initial figure, and the difference is taken as personal benefit.

"If we tell the company to KPC, for example, the price from a third party is IDR 2,000 because we negotiated, it becomes IDR1000 rupiah. This is cheaper than sending another third party; it can be IDR 2,500. But we will get IDR1000 per drum. If we want to cheat, we can tell the company we get IDR 1,500 drums, not 1000. Well, we are cheaper than the initial price of IDR. 2,000, but we can take a profit of IDR 500 per drum from the price list issued by a third party." (verbatim code RMH 54).

BSS's interviewees, who are responsible for preparing contract documents and managing all administration with third parties, also face a similar ethical dilemma to RMH, namely the opportunity to commit fraud by asking for prices to be raised at a certain level and taking them as personal gains.

"If there is a chance, there must be, sir, because there is a maybe... behind the KPC procedure, we can talk to the third parties. But yes, we don't do it; I mean, the opportunity is there." (verbatim code BSS 32)

"So, maybe we can discuss the rate with the third party, try not to rate it that much, just give it a little bit more." (verbatim code BSS 34)

In addition to the ethical dilemma of cheating, BSS also has another ethical dilemma. When conducting an audit of a third party where the third party also carried out further management of B3 waste to its partners, it was found that the third-party partner had the potential to pollute the air around the B3 waste utilization area. It becomes a dilemma because if BSS asks a third party to replace partners, it is possible to affect the management costs that impact KPC. At the same time, if left unchecked, there will be pollution in the area around the utilization of B3 waste. Although actually administratively, it does not matter because the partner already had a permit. Nevertheless, this is still in the mind of BSS because, after all, there should be no potential pollution due to PT KPC's waste management.

"So yes, if for a large company, it is okay, well, what is quite surprising is that at this time, there are partners from companies that cooperate with KPC. Well, the company that cooperates with KPC has other company partners that utilize B3 waste. Now, visiting this cooperating partner company, well, when visiting there (to partners), the condition of the site, in my opinion, is not okay. Then, in terms of processing, he conditioned it because he uses it as fuel if I'm not mistaken. The smoke is very dark, sir." (verbatim code BSS 60)

"Yes, that's right... if you look, it turns out that it's not just that company in that area, there are several other companies too... what... carrying out activities like that. And the conditions are the same as that. And we, as those who visited there, were a bit worried about KPC, wow, why was KPC waste sent here. So it also contributes to air pollution in that area." (verbatim code BSS 62)

As for MPN interviewees, no ethical dilemma was found during the exploration. This is because MPN's responsibility as a B3 waste data controller and trainer is not directly related to other parties that have the potential to cause ethical dilemmas.

"If it's in me, it's a small possibility because I'm not directly related to the producer. So, the producer went to the polling station first and from the polling station, I collected the data." (verbatim code MPN 52)

Meanwhile, MY, which is responsible for the supervisor of the B3 waste treatment field and the B3 waste temporary storage, has a different ethical dilemma. As a field supervisor, the ethical dilemma faced by MY is the opportunity to take personal advantage of diesel/fuel that has been saved. MY and his team made several efforts so that the fuel used could be efficient; the savings results were actually very likely to be used as personal benefits because, basically, the Company already had a budget for the purchase of diesel.

"That opportunity is very big, sir. If, for example, we want to get around it, in common people's terms, for example, if we consume 200 liters of diesel, if we have the ability to save, we can, for our operations, we only consume 150 liters, then we will consume 50 liters. You can enrich yourself or enrich your team... for example, with our method, there is vehicle mobilization here, right? We can fill it here." (verbatim code MY 26)

"Yes, there are equipment here that deliver waste in and out of here. Because we can sell the 50 Liters to them, so that's actually in plain view from the top management, they won't know because what they know is that the consumption is indeed 200 Liters and the Company is not harmed" (verbatim code MY 28)

In addition, MY also has an ethical dilemma in the form of fraud opportunities to get personal benefits from taking and selling B3 waste that still has value.

"Others may also exist, sir, from waste... Some of the waste still has value, including copper, but the price is quite high. It's just that if they're like items like copper, aluminium, or iron. We can try, but it contains two risks, sir. First, the risk of crime, for example, being caught, the consequences will be laid off. Then the second risk is religion, sinful. But for the opportunity to be prosecuted, for example, if we have a conspiracy with security, that's still very possible" (code verbatim MY 32)

Not only that, MY also has an ethical dilemma related to the opportunity to mark up the overtime hours of its members. In general, this is difficult to detect because MY arranges work and approves overtime work applications. This is very likely to be done to be taken advantage of by both MY and operators.

"Yes, there is no room for us to outsmart.. Then the third thing is maybe in terms of time which is worth money, if we were in the past there would be overtime, sir... actually, if you want to outsmart like that, the overtime is what makes SPL (overtime request letter) a supervisor, right? You can do that. Let's just collude with the operators, right? For example, if the operator don't come in but we make an SPL, then we just have to communicate with the employees who are working overtime but in essence, they're not overtime, you can just give them how much, it could be like that." (verbatim code MY 36)

YSP resource persons also had ethical dilemmas related to the opportunity to commit fraudulent acts by embezzling some B3 waste that still had value during the B3 waste transfer process to the main temporary storage.

"Yes, for example, in the one-gate policy, we will remove goods from another area to another area that passes through the security gate. Destination to the place of collection of the main temporary storage... well that's what we can see the potential for cheat is definitely there" (Verbatim code YSP 36).

"Yes, so sir, when sending it, there is waste that has value, where when sending waste, it is not one or two but hundreds. The dilemma at our time... want to cheat. then there is such potential". (Verbatim code YSP 38).

"Yes, so it was issued through... Inside the company, a gate passes documents to make issues. Now fraud can occur; for example, the battery is 100. But at the gate pass, I wrote 80; now, at the same time, security at the Company sometimes does not check continuously. So that there is potential to eliminate the 20 one" (Verbatim code YSP 42).

In addition, YSP interviewees also have ethical dilemmas when conducting environmental inspections at their old workplace, especially if there are significant findings against their colleagues.

"Yes, if in the work area, sir; as I said, I just joined Enviro in 2016, so I have a lot of friends because I used to be in mining support. In maintenance, well, when I was an environmental inspector, and the one who

was inspected was my friends at previous work, it became a dilemma for me. For example, I would like to give findings or discrepancies that are reported to their superiors and my superiors" (Verbatim code YSP 56).

3.2 Sustainability of B3 waste management at KPC

KPC's B3 waste management, especially the one-gate policy strategy of B3 waste management, has lasted more than 10 years with the achievement of good compliance and low operational costs.

Based on the results of observations on the achievement of B3 waste management performance observed through the achievement of environmental award predicates, especially from the Ministry of Environment and Forestry in the last 10 years, it is known that the predicates achieved by PT KPC are partly blue and green, specifically in 2020 received a gold predicate. This shows that the performance of B3 waste management is obedient when it gets a blue predicate and more than obedient when it gets a green predicate. This is in line with the source's statement during the interview. Among them are RMH, BSS, MPN, and MY information.

"Yes, if the assessment for the B3 waste aspect is from the government, we will always comply 100% based on that, so the recording of B3 waste and then reporting it to the government is also checked; all of us comply 100%, so for that proper, we are at least blue for B3 waste. Because it's compliance". (verbatim code RMH 32).

"Yes, comply. if we are beyond comply, it can be green or gold. For green or gold, there must be innovation, but to obey it is blue." (verbatim code RMH 34).

"If for KPC, it's okay, sir, 100% I will comply; it can be seen from what we have Proper, then from the assessment of Minerba's assessment is like that, so comply with it". (verbatim code BSS 16).

"What I know, measuring performance, is that there is a report card, sir. Maybe judging from our report card so far, through existing audits, thank God, the report card is currently a good or very good category" (verbatim code MY 14).

"For the National Proper, it can be green if the province gets gold. (verbatim code MPN 24). compliance is blue; if it beyond compliance, it is green, and then there will be more innovations to become gold. So, if it's green, it means that it has passed the blue, so it is 100% comply." (verbatim code MPN 26).

From the interview results, the cost of B3 waste management is also still very competitive, so it is cheaper and more economical. This is known from the results of interviews, including BSS information with the verbatim code BSS 18:

"So, if you compare other companies, you mean other producers, sir? Yes, in other mining companies, honestly, I don't know because I have never directly compared it, but for me, the values of what was done until now are like that. So, with this one-gate policy, he helps in terms of cost, so it's cheaper. From there, we can determine the amount of waste we produce with the one-gate policy because, in larger quantities, the third party is more interested in going to our place. So, in one container, it can be sent immediately in just a few days." RMH also states the same thing with the Verbatim code RMH 38:

"This is like this. So, if we send it through one gate, it means we collect from all contractors, and then we send it as transportation costs; it will be cheaper because we send it once we are directly full of 1 container. Then, the processing cost is when we send a lot, we can negotiate the price. For example, if we send only a few drums, it might cost more. If a month, for example, we send 3 containers, then we can negotiate the price; we ask them to reduced the price."

Sustainability is not only related to the Company's performance in B3 waste management but also to the broad commitment to prevent pollution. This is illustrated by BSS and YSP, who face ethical dilemmas that have the potential to cause pollution.

BSS feels that it is not appropriate that partners from third parties who cooperate with KPC in the practice of utilizing B3 waste have the potential to pollute the surrounding air. Although administratively, the permit is fulfilled, BSS feels that it is unfair if the environment around KPC is maintained in such a way that B3 waste becomes a potential polluter for other areas. BSS asks third parties to stop sending KPC's B3 waste to potentially polluting partners. As a solution, third parties are asked to immediately complete the licensing of B3 waste treatment facilities that are being taken care of.

"If we ask for improvements to third party that cooperate with KPC, then yes, because business companies may look for cheaper alternatives because they adjust to the price submitted to KPC. When we ask to be sent to another better partners, in terms of price, they will definitely object because this will be more expensive and will have an impact on the rate billed to KPC. So, at that time, the third party had already planned to make their incinerator facility. I was just maybe a little choked up at that time because of what I didn't understand. Therefore, we ask for it to be accelerated, so for waste that goes to the Company's partners that have the potential to pollute the environment, don't send it there again because the conditions are bad" (verbatim code BSS 70).

YSP, who has a dilemma when submitting audit findings to colleagues, responds to Islamic business ethics behaviour while still conveying audit results as they are because of concerns about pollution if they are not reported and improvements are made.

"Yes, so if it doesn't become a finding... in my opinion the impact will be on the environment, pollution will occur, what will happen... non-conformity... well this is not only on the area, for example there are animals or plants but also on humans themselves... so I "I thought so... if I don't convey these findings it will have a significant impact on the environment, animals, plants and humans." (verbatim code YSP 58).

3.3 Fraud / Cheating

The opportunity to commit fraud in the implementation of the B3 waste management one-gate policy is not carried out by RMH, BSS, MY, and YSP. Based on the results of the research conducted, it was found that each resource person applied Islamic business ethics when facing the challenge of ethical dilemmas in the form of opportunities to cheat.

RMH resource persons do not want to bring sustenance that is not halal; even RMH is worried about something that is not clear or grey area. For RMH, halal sustenance is something very basic; even RMH moved from the previous place of work because of fears that there was something grey.

"The consideration is, indeed, from the beginning before working at KPC, I didn't want anything grey to be wrong, sir, even I had time at BPK." (verbatim code RMH 62)

"BPK, well, that's the BPK, actually, if I had time there, there are still many grey ones, not all of them are black, not all of them are not white. And the black ones are also not all grey. Well, because there are a lot of grey ones, I decided to leave BPK. So, I take sustenance I bring home, only halal sustenance." (verbatim code RMH 64)

BSS resource persons only want blessed sustenance as they do not want to bring home unblessed sustenance as a result of fraud.

"Yes, make it rich, it's not halal if I interpret something like that, it's not a blessing like that. I have worked hard every time, which is not a blessing." (verbatim code BSS 38)

MY resource persons from the research results also implement Islamic business ethics well, especially to control fraud opportunities. MY feels that everything will be accounted for before God and will be questioned in the future.

"Yes, if I never thought of it, sir, because I am a person who strives to be a good Muslim, right? What we get will be asked later in the Hereafter. It could also have an impact later in the immediate world, whether when we want to eat something that is not halal, whether we get sick later, or our family will become people that we will find difficult to manage. So yes, hopefully, Allah Almighty always guides us not to be interested in such things". (verbatim code MY 30).

"Yes, I am more dominant to religion, sir, because if the crime can still be tricked, God it is not, we can". (verbatim code MY 34).

YSP resource persons addressed the ethical dilemma in the form of an opportunity to cheat with the implementation of Islamic business ethics values.

"Yes, so... I am principled if what I do is... this is what it is... intention for worship. Because at the time I cheated of course the results brought were not halal" (verbatim code YSP 48).

"The point is, sir, what we have are blessings. Jobs have impacts on everything. Yes, it has an impact on me in the work environment and on my family. I think about my family significantly. Wife, my children, and that. That's why I didn't do it." (verbatim code YSP 48).

3.4. Components of Islamic Business Ethics

3.4.1. Tawhid

RMH interviewees have an ethical dilemma with the opportunity to cheat by negotiating with third parties to set a higher but still lower price than the initial figure. The price difference is taken as a personal gain.

"If we tell the company, for example, the price from a third party is IDR 2,000 because we have negotiated, it becomes IDR 1,000. Well, this is actually cheaper than what we send to another third party. It can be IDR 2,500. But we will get IDR 1,000 per drum. Ah, if we want to cheat, we can tell the company we get IDR 1,500 drums, not IDR 1,000. Well, we are actually cheaper than the initial price of IDR 2,000, but we can take a profit of IDR 500 per drum from what is given in the price list issued by a third party." (verbatim code RMH 54)

RMH does not commit fraud to obtain personal gain on the grounds that the sustenance it brings home is only halal.

"The consideration is, indeed, from the beginning before working at KPC, I didn't want anything grey to be wrong, sir, even I had time at BPK." (verbatim code RMH 62)

"BPK, well, that's the BPK, actually, if I had time there, there are still many grey ones, not all of them are black, not all of them are not white. And the black ones are also not all grey. Well, because there are a lot of

grey ones, I decided to leave BPK. So, I take sustenance I bring home, only halal sustenance." (verbatim code RMH 64)

Almost the same reason was also conveyed by YSP, who did not cheat because it was not halal sustenance.

"The point is, sir, a job has an impact on everything. Yes, it has an impact on me in the work environment and on my family. I think about my family significantly. my wife and my children, and that, if I think, very significant... That's why I didn't do it." (verbatim code YSP 58).

Eating halal food is Allah's command in the Qur'an, as stated in verse 168 of Albaqarah, "O man, eat some (food) on earth that is halal and good". This explains that RMH conducts business ethics behaviour on the aspect of tawhid because expecting something halal is a command of Allah.

BSS interviewees have an ethical dilemma of cheating by asking a third party to arrange for the price to be made slightly higher and the difference from the initial price taken as personal gain.

"If there is a chance, there must be, sir. Because there is a maybe... behind the KPC procedure, we can chat with third parties. But yes, there is no cheating. I mean, the opportunity is there." (verbatim code BSS 32)

"So, maybe we can discuss the rate with the third party, try not to rate it that much, just give it a little bit more." (verbatim code BSS 34)

BSS does not cheat for personal gain because it is not halal and not a blessing.

"Yes, make it rich; it's not halal; if I interpret something like that, it's not a blessing like that. I worked hard when I got it". (verbatim code BSS 38).

Meanwhile, BSS also has an ethical dilemma of the opportunity to cheat, and BSS did not take the opportunity because the act was not halal and not a blessing. The word blessing comes from Arabic, namely barokah, which means enjoyment. This blessing is also a term in the Qur'an, as stated in verse 96 of QS Al Araf: "If the inhabitants of these lands have faith and piety, surely We will bestow upon them the blessings of heaven and earth." It also explains that BSS conducts Islamic business ethics based on tawhid because it is halal Allah's command, and blessings are an abundance of blessings from Allah SWT.

The MY resource persons have more diverse ethical dilemmas with opportunities for cheating in the field, which can then be used for personal gain. Among the fraudulent opportunities faced are the opportunity to sell diesel, the opportunity to sell waste that still has value, and the opportunity to set overtime working hours.

"That opportunity is very big, sir. If, for example, we want to get around it, in common people's terms, for example, if we consume 200 liters of diesel, if we have the ability to save, we can, for our operations, we only consume 150 liters, then we will consume 50 liters. You can enrich yourself or enrich your team... for example, with our method, there is vehicle mobilization here, right? We can fill it here." (verbatim code MY 26)

"Yes, the tools here that deliver waste in and out of here. We can sell the 50 Liters to them, right? So that's actually in plain view from the top management. They won't know because what they know is that the consumption is indeed 200 Liters, and the Company is not harmed". (verbatim code MY 28).

"Others may also exist, sir, from waste... Some of the waste still has value, including copper, but the price is quite high. It's just that if they're like items like copper, aluminium, or iron. We can try, but it contains two risks, sir. First, the risk of crime, for example, being caught, the consequences will be laid off. Then the second risk is religion, sinful. But for the opportunity to be prosecuted, for example, if we have a conspiracy with security, that's still very possible" (verbatim code MY 32)

"Yes, there is no room for us to outsmart.. Then the third thing is maybe in terms of time which is worth money, if we were in the past there would be overtime, sir... actually, if you want to outsmart like that, the overtime is what makes SPL (overtime request letter) a supervisor, right? You can do that. Let's just collude with the operators, right? For example, if the operator don't come in but we make an SPL, then we just have to communicate with the employees who are working overtime but in essence, they're not overtime, you can just give them how much, it could be like that. (verbatim code MY 36).

MY does not cheat for personal gain on the grounds that everything will be accounted for before Allah and will be questioned at the end in the future.

"Yes, if I never thought of it, sir, because I am a person who strives to be a good Muslim, right? What we get will be asked later in the Hereafter. It could also have an impact later in the immediate world, whether when we want to eat something that is not halal, get sick later, or our family will become people we will find difficult to manage. so yes, hopefully, Allah Almighty always guides us not to be interested in such things". (verbatim code MY 30).

"Yes, I am more dominant to religion, sir, yes, because if the crime can still be tricked, actually, but God it is not." (verbatim code MY 34).

MY faces an ethical dilemma in the form of more diverse cheating opportunities and decides not to cheat because she believes that there will be retribution in the afterlife. The reward in this Hereafter means that Allah will repay all human actions. This confirms that MY conducts Islamic business ethics based on tawhid.[33]

The actions of RMH, BSS, and MY in facing ethical dilemmas and deciding not to cheat for reasons of not wanting to get sustenance that is not halal, not blessings, and will later be accounted for in the hereafter is the application of Islamic business ethics behaviour in the aspect of tawhid. Tawhid in question is the principle of divinity, which is the basis of all kinds of activities carried out by humans, including business affairs. Tawhid reminds man as a servant or creation of Allah where man will not be able to escape from muraqobatullah or Allah's supervision[18]

Based on the information from the source, a common thread can be drawn if the value of tawhid becomes the main value in Islamic business ethics, where all values carried out on other values in Islamic business ethics will always be related to tawhid. Everything is done on the basis of submission to Allah subhanahu wa ta 'ala.

3.4.2. Justice

BSS faces an ethical dilemma when it learns that the third parties whose B3 waste utilization work practices have the potential to pollute the environment, namely the potential for air pollution.

"So yes, if for a large company, it is okay. What is quite surprising is that, at this time, there are partners from companies that cooperate with KPC. Well, the company that cooperates with KPC has other company partners that utilize B3 waste. Now, visiting this cooperating partner company. When visiting there (to partners), the condition of the site, in my opinion, is not okay. Then, in terms of processing, he conditioned it because he uses it as fuel if I'm not mistaken. the smoke is very dark, sir" (verbatim code BSS 60)

"Yes, that's right... if you look, it turns out that it's not just that company in that area, there are several other companies too... what... carrying out activities like that. And the conditions are the same as that. And we, as those who visited there, were a bit worried about KPC, wow, why was KPC waste sent here. So it also contributes to air pollution in that area." (verbatim code BSS 62).

Asking third parties to send KPC B3 waste to partners more properly will certainly have an impact on increasing waste treatment costs that will be charged to PT KPC. Allowing the practice to continue administratively. it can still be done because the partner in question also has a license, but if the practice is left unchecked, it will potentially harm the community. BSS then requested that the delivery of B3 waste to the intended partner be stopped. As a solution, a third party was asked to expedite the permit for the incinerator facility to be taken care of immediately.

" If we ask for improvements to third party that cooperate with KPC, then yes, because business companies may look for cheaper alternatives because they adjust to the price submitted to KPC. When we ask to be sent to another better partners, in terms of price, they will definitely object because this will be more expensive and will have an impact on the rate billed to KPC. So, at that time, the third party had already planned to make their incinerator facility. I was just maybe a little choked up at that time because of what I didn't understand. Therefore, we ask for it to be accelerated, so for waste that goes to the Company's partners that have the potential to pollute the environment, don't send it there again because the conditions are bad" (verbatim code BSS 70).

In addition, YSP interviewees also have ethical dilemmas when conducting environmental inspections at their old workplace, especially if there are significant findings against their colleagues.

"Yes, if in the work area, sir; as I said, I just joined Enviro in 2016, so I have a lot of friends because I used to be in mining support. In maintenance, well, when I was an environmental inspector, and the one who was inspected was my friend's friend at work, it became a dilemma for me. For example, I would like to give findings or discrepancies that are reported to their superiors and my superiors" (Verbatim code YSP 56).

YSP, which has a dilemma when submitting audit findings related to colleagues, responds to Islamic business ethics behaviour while still conveying audit results as they are because of concerns that pollution will occur if they are not reported and improvements are made.

"Yes, so if it doesn't become a finding. I think the impact (impact) on the environment is pollution occurs; now, this is not only to that area, for example, there are animals or plants, but also to humans themselves. So, I think. If I do not convey these findings, it will have a significant impact on the environment, on animals, plants, and humans." (verbatim code YSP 58).

BSS's action asks third parties to stop sending B3 waste to its partners who have the potential to pollute the environment; this is done on the basis of a sense of justice where the community around the B3 waste utilization company should not receive the environmental impact of PT KPC's B3 waste. BSS's efforts to maintain the quality of PT KPC's B3 waste management as a whole within and outside the KPC area are the application of Islamic business ethics behaviour for the principle of justice.

In addition, Ysp's attitude that continues to convey the inspection results as they are to the work unit of his old friend because he is worried that if left unchecked, it will cause potential environmental pollution that affects plants, animals, and humans also shows the application of Islamic business ethics behaviour for the principle of justice.

The principle of justice greatly influences someone in making policies in the business aspect; this can be seen from work with high quality in terms of quality and quantity, including the size of the scale/dose must be appropriate [20]

Based on the explanation above, it can be understood that Islamic business ethics, the principle of justice in B3 waste management, is applied to efforts to prevent pollution that will harm other parties. It is very unfair if the company protects the environment in such a way. Still, the pollution carried out actually occurs in the community, both the community around the company, especially people in places far from the company area but affected by pollution due to company waste. Not only in the aspect of pollution prevention, fraud prevention carried out also meets the Islamic business ethics behaviour of the principle of justice because if fraud is committed, it has the potential to disrupt the sustainability of the system that is already good and can affect most employees.

3.4.3. Responsibility

When BSS found one of the third-party partners who collaborated with PT KPC in B3 waste management, it carried out utilization practices that had the potential to pollute the environment.

"So yes, if for a large company, it is okay. What is quite surprising is that, at this time, there are partners from companies that cooperate with KPC. Well, the company that cooperates with KPC has other company partners that utilize B3 waste. Now, visiting this cooperating partner company. When visiting there (to partners), the condition of the site, in my opinion, is not okay. Then, in terms of processing, he conditioned it because he uses it as fuel if I'm not mistaken. The smoke is very dark, sir" (verbatim code BSS 60)

"Yes, that's right... if you look, it turns out that it's not just that company in that area, there are several other companies too... what... carrying out activities like that. And the conditions are the same as that. And we, as those who visited there, were a bit worried about KPC, wow, why was KPC waste sent here. So it also contributes to air pollution in that area." (verbatim code BSS 62)

From BSS's statement, it seems very surprising "how come KPC waste was sent here", this shows that BSS has a strong responsibility related to environmental management, especially B3 waste. From a great sense of responsibility, BSS asked third parties to stop sending KPC's B3 waste to partners who have the potential to pollute the environment.

"If we ask for improvements to third party that cooperate with KPC, then yes, because business companies may look for cheaper alternatives because they adjust to the price submitted to KPC. When we ask to be sent to another better partners, in terms of price, they will definitely object because this will be more expensive and will have an impact on the rate billed to KPC. So, at that time, the third party had already planned to make their incinerator facility. I was just maybe a little choked up at that time because of what I didn't understand. Therefore, we ask for it to be accelerated, so for waste that goes to the Company's partners that have the potential to pollute the environment, don't send it there again because the conditions are bad." (verbatim code BSS 70).

BSS has a great sense of responsibility to ensure that the B3 waste management is carried out thoroughly and does not have the potential to cause pollution in the community. This is certainly part of the behaviour of Islamic business ethics in the aspect of responsibility applied by BSS.

Based on the description above, it can be understood that responsibility is a major component in Islamic business ethics. Without a sense of responsibility, behaviour according to Islamic business ethics is impossible. One of the main tasks of man on earth is to manage his own life wisely and responsibly. As it is known, in all aspects of human life, there is nothing apart from the name responsibility. This responsibility is certainly not just nonsense but must be really proven in the practice of daily life. Without responsibility, human beings equipped with "free will" can harm themselves, society, and the environment[34]

3.4.4. Benevolence / Virtue

The results showed that what RMH, BSS, and MY did was not take advantage of the cheating opportunities that existed in their workplaces, and this included acts of benevolence or kindness.

"The consideration is, indeed, from the beginning before working at KPC, I didn't want anything to be wrong, sir, even I had time at BPK." (verbatim code RMH 62)

"BPK, well, that's the BPK, actually, if I had time there, there are still many grey ones, not all of them are black, not all of them are not white. And the black ones are also not all grey. Well, because there are a lot of grey ones, I decided to leave BPK. So, I take sustenance I bring home, only halal sustenance." (verbatim code RMH 64)

"Yes, make it rich; it's not halal; if I interpret something like that, it's not a blessing like that. I worked hard when I got it." (verbatim code BSS 38).

"Yes, if I never thought of it, sir, because I am a person who strives to be a good Muslim, right? What we get will be asked later in the Hereafter. It could also have an impact later in the immediate world, whether when we want to eat something that is not halal, whether we get sick later, or our family will become people that

we will find difficult to manage. So yes, hopefully, Allah Almighty always guides us not to be interested in such things". (verbatim code MY 30).

The opposite word or antonym of benevolence or virtue is evil; if RMH, BSS, and MY take advantage of the opportunity by cheating for their personal interests, then this will lead to evil. Among the evils that may occur due to fraud if carried out are the breakdown of the B3 waste management one-gate policy system, the decline in company compliance levels, and the increasing cost of B3 waste management. Not only that, but bad things can also happen to RMH, BSS, and MY; potentially, they face legal cases if they commit such fraud. And far more important is the ugliness of not blessing their lives and their families.

By not cheating from the opportunity that exists, RMH, BSS, and MY have done a virtue that avoids the threat of harm, as stated in QS Al Muthaffifin verse 1, woe to those who cheat.

BSS's decision to ask third parties to stop sending B3 waste to its partners, who have the potential to pollute the environment, is also a virtue, namely in the form of preventing others from receiving adverse effects due to air pollution.

"Waste that goes to the Company to its partners who have the potential to pollute the environment, don't send it there anymore because the conditions are bad" (verbatim code BSS 70).

The results showed that what RMH, BSS, and MY did by not cheating was a virtue. BSS's action to ask third parties to stop sending PT KPC's B3 waste to partners who carry the potential to pollute the environment and find the best solution is good. This kindness is not only for themselves but also for their families, for other employees, for the Company, and for society. They do noble things not because of the threat of rules but because they feel constantly watched by Allah SWT, as stated by MY.

"Yes, I am more dominant to religion. Crime can still be tricked. But God? we cannot outsmart HIM." (verbatim code MY 34).

In a hadith narrated by Muslims, the Prophet explained about doing good or ihsan: "Verily Allah has ordained good deeds (ihsan) over everything, if you kill, do good in that matter. If you slaughter, be kind in that regard, sharpen the knife, and please the slaughtered animal."

From the explanation above, a common thread can be drawn that what RMH, BSS, and MY do is in line with the ethical behaviour of Islamic business on the principle of benevolence or virtue. This principle point of emphasis is that a person does good deeds for others not only because of the requirements of the rules that require him to do these things but because he feels this is done because of Allah or it can also be said that doing good or worship is all done for God because he knows that God always supervises what is done. And seek (reward) the land of the hereafter with what Allah has bestowed upon you, but do not forget your part in the world and do good (to others) as God has done good to you, and do no mischief on earth. Indeed, Allah does not like people who make mischief. QS Al Qasas: 77.[35]

3.4.5. Sincerity

When faced with an ethical dilemma in the form of an opportunity to cheat in the workplace, the interviewees said their respective attitudes, namely:

RMH sources said that they only seek halal sustenance.

"So, I take care that the sustenance by bringing the halal sustenance only." (verbatim code RMH 64)

BSS resource persons only want blessed sustenance, so they do not want to be tired of work. Then, what is taken home is unblessed sustenance because it comes from the results of fraud or fraud at work.

"Yes, make it rich; it's not halal; if I interpret something like that, it's not a blessing. I worked hard when I got it." (verbatim code BSS 38)

MY says that he will be a good Muslim and that everything he gets will be asked in the end.

"Yes, if I never thought of it, sir, because I am a person who tries to be a good Muslim. What we get will be asked later in the Hereafter." (verbatim code MY 30).

Meanwhile, the YSP said that what he did was part of worship.

"Yes, I am principled; what I do has the intention for worship." (verbatim code YSP 48).

The statements delivered by RMH, BSS, MY, and YSP when facing ethical dilemmas are not only words but are also proven through deeds that do not cheat by taking advantage of existing opportunities. This proves that the implementation of Islamic business ethics, especially the value of sincerity, has been carried out by resources in the workplace. Meanwhile, many people say that they want halal, blessings, and work as a way to worship. However, fraud is carried, for example, acts of corruption that some people often commit. Allah hates people who say something but do not do it; as He says in verses 1 and 2: "O believers! Why do you say something you don't work on? (It) is hated in the sight of God if you say what you don't do." (Q.S. al-Saff/61:2-3)

Based on the practice carried out by the speakers, it can be understood together that sincerity is the conformity of what is said with what is done. The speakers said something sincere, it is not just a word; it is the main value in the application of Islamic business ethics.

3.4.6. Balance

The one-gate policy of waste management is carried out so that the company always complies with the regulations where RMH, BSS, MY, and MPN resources convey the achievement of compliance.

"We will always 100% comply the government's assessment of the B3 waste." (verbatim code RMH 32).

"If it for KPC, I would 100% comply (obey). Minerba's assessment is like that." (verbatim code BSS 16).

"What I know is that there is a report card measuring our performances. Maybe judging from our report card so far, through existing audits, Alhamdulillah, the report card is currently in a category." (verbatim code MY 14).

"For the National Proper, it can be green if the province gets gold. (verbatim code MPN 24). compliance is blue; if it beyond compliance, it is green, and then there will be more innovations to become gold. So, if it's green, it means that it has passed the blue, so it is 100% obedient." (verbatim code MPN 26).

In addition to complying with the one-gate policy, it also has a positive impact on cost savings as conveyed by BSS with the BSS verbatim code 18:

"So, with this one-gate policy, it helps in terms of cost, so it's cheaper. From there, we produce a certain amount of waste as the output of the one-gate policy. The third party is more interested in going to our place because we exceeded our quantities, sir. So, in one container, it can be sent immediately in just a few days."

RMH also states the same thing with the Verbatim code RMH 38:

"This is like this. So, if we send it through one gate, it means we collect from all contractors, and then we send it as transportation costs; it will be cheaper because we send it once we are directly full of 1 container. Then, the processing cost is when we send a lot, we can negotiate the price. For example, if we send only a few drums, it might cost more. If a month, for example, we send 3 containers, then we can negotiate the price; we ask them to reduced the price."

Achieving compliance and cost-effectiveness is a worldwide goal where companies can keep going, and employees can keep working. It turns out that not only for world purposes, the implementation of the B3 one-gate waste policy is carried out with the orientation of the final goal. This can be seen from the motives of the interviewees when facing ethical dilemmas. As stated by RMH, BSS, MY, and YSP.

RMH sources said that they only seek halal sustenance.

"The sustenance I bring home is only halal sustenance." (verbatim code RMH 64)

BSS resource persons only want blessed sustenance

"I interpret something like that, it's not a blessing. I do not want to have worked hard and then rewarded with something that is not halal." (verbatim code BSS 38)

MY believes that everything obtained will be asked in the future.

"What we get will be asked later in the afterlife." (verbatim code MY 30).

Meanwhile, YSP considers everything that is done to be worship.

"I am principled of what I do with the intention for worship. Because at the time I cheated, of course, the results were not halal." (verbatim code YSP 48).

The interviewees worked earnestly for the achievement of corporate compliance at the most competitive cost, which is a worldly target. Not only that, but the speakers also cared about their characters by making sure only to seek halal sustenance and blessings, believing that what was obtained would be accounted for in the end and that everything was intended for worship.

From the explanation above, it can be understood that what the speakers did was practice a balance or equilibrium between the fulfilment of world targets and the final target. The interviewees wanted their work to be successful in the world and also to gain good in the end. The balance between world and moral aspects is the main aspect that must be considered, especially in implementing Islamic business ethics. In addition, efforts not to commit fraud are also an implementation of the principle of balance because a one-gate policy system that is already stable in achieving compliance can become unstable and even damaged due to fraud.

3.4.7. Vicegerency

RMH as the person in charge of the B3 waste management section is an important key to the successful implementation of the B3 waste management one-gate policy, the attitude of not wanting to cheat by a leader will be a good example for all subordinates.

"The consideration is, indeed, from the beginning before working at KPC, I didn't want anything grey to be wrong, sir, even I had time at BPK." (verbatim code RMH 62)

"BPK, well, that's the BPK, actually, if I had time there, there are still many grey ones, not all of them are black, not all of them are not white. And the black ones are also not all grey. Well, because there are a lot of grey ones, I decided to leave BPK. So, I take sustenance I bring home, only halal sustenance." (verbatim code RMH 64)

The attitude taken by RMH illustrates the principle of vicegerency, namely the duty of humans as representatives of God or caliphs on earth, by upholding high Islamic values. Allah Almighty says this purpose of human creation in His words: "Behold your Lord said to the Angels: "I will create vicegerent on earth." They said, "Will you put in it the one who will make mischief in it and shed blood? While we celebrate Your praise and glorify Your holy (name)?" He said: "I know what you do not know" (QS Al Baqarah: 30) [28]

BSS's attitude in avoiding potential B3 waste pollution at B3 waste utilization sites shows an attitude that adheres to the principle of God's representative on earth with a commitment not to protect the environment created by God.

".. the smoke dark, sir." (verbatim code BSS 60)

"... it contributes to air pollution in the area". (verbatim code BSS 62).

"... Therefore, we ask for it to be accelerated, so for waste that goes to the Company's partners that have the potential to pollute the environment, don't send it there anymore because the conditions are bad." (verbatim code BSS 70).

The same thing is also done by YSP, which continues to report environmental non-conformities in the hope of improvement and no potential pollution that harms animal, plant, and human life.

" Yes, so if it doesn't become a finding. I think the impact (impact) on the environment is pollution occurs; now, this is not only to that area, for example, there are animals or plants, but also to humans themselves. If I do not convey these findings, it will have a significant impact on the environment, on animals, plants, and humans." (verbatim code YSP 58)

The attitude of BSS and YSP shows responsibility as God's representative on earth, so they must really preserve the earth, especially by preventing pollution due to B3 waste. As God's creatures, man has a special degree as God's representative on earth. However, the relationship between humans and nature and each other is a relationship of equality and togetherness, which is mutually beneficial in order to carry out the task of preserving life on earth. [4]

Based on this explanation, a common understanding can be reached that the pollution prevention efforts carried out by every Muslim are his responsibility as a representative of Allah / caliph on earth so that Allah's earth is maintained and himself as part of protecting the earth.

IV. CONCLUSION

From this study can be drawn several points of conclusion:

1. Ethical dilemma: the speakers faced an ethical dilemma in the form of opportunities for cheating and activities that have the potential to damage the environment; they responded to the ethical dilemma by applying the values of Islamic business ethics values.
2. Tawhid, the interviewees did not cheat on the occasion on the basis of their submission to Allah subhanahu wa ta'ala. Everything that is done on the basis of submission to Allah is the most important thing, and this principle is the main foundation for other Islamic business ethics principles.
3. Justice / fairness, the principle of justice in B3 waste management, is applied to efforts to prevent pollution that has the potential to harm other parties. It is very unfair if the company protects the environment within the company in such a way but the pollution carried out actually occurs in the community, both the community around the company let alone people in places far from the company area. In addition, fraud prevention also meets the Islamic business ethics behavior of the principle of justice because if fraud is committed, it has the potential to disrupt the sustainability of an already good system and can affect most employees.
4. Responsibility: all resource persons showed serious responsibility in B3 waste management, both related to not committing fraud and responsibility to prevent environmental pollution that can have a negative impact on the environment. One of the main tasks of man on earth is to manage his own life wisely and responsibly.
5. Benevolence / Virtue, the resource persons, showed benevolent behavior in B3 waste management both by not cheating and by preventing environmental pollution. The principle of Ihsan is the point of emphasizing good deeds for others not only because of the demands of rules that require him to do so but because he feels that this is done because of God.
6. Sincerity: the interviewees show sincerity behavior by proving what they say with their deeds. The speakers said something sincere is not just a word, it is the main value in the application of Islamic business ethics.
7. Balance/Equilibrium: the speakers practiced the principle of balance or equilibrium between the fulfillment of world targets and the final target. The interviewees wanted their work to be successful in the world and also to gain good in the end. The balance between world and moral aspects is the main aspect that must be considered, especially in implementing Islamic business ethics.
8. Vicegerency, the speakers showed vicegerency behavior as God's representative on earth by upholding an

honest attitude by not cheating and sincerity in making efforts to prevent environmental pollution. Indeed, every Muslim has a responsibility as a representative of Allah / caliph on earth so that Allah's earth is maintained.

REFERENCES

- [1]. M. K. Rofiq, "PEMIKIRAN EKONOMI ISLAM IBNU TAIMIYAH," 2018.
- [2]. U. Albab, R. Maula, A. R. Amufid, and M. Slamet, "PERJALANAN BISNIS RASULULLAH SEBAGAI DASAR ETIKA BISNIS ISLAM," 2018.
- [3]. D. Lidian, H. Fakultas, E. Dan, B. Islam, U. Raden, and F. Palembang, "ETIKA BISNIS ISLAM: SEBUAH KAJIAN KOMPARATIF," 2019.
- [4]. Widana, G. O. Widana, S. I. Sonya, and L. Indrawati, "Implementation of Islamic Business Ethics in Drop Shipping Systems," *Journal of Hunan University Natural Sciences*, vol. 50, no. 6, 2023, doi: 10.55463/issn.1674-2974.50.6.10.
- [5]. Widana *et al.*, "Measuring Islamic Business Ethics Within Indonesia Islamic Banks," 2014. [Online]. Available: www.gjat.my
- [6]. R. Z. Harahap, D. Fakultas, and H. Umsu, "ETIKA ISLAM DALAM MENGELOLA LINGKUNGAN HIDUP," *Jurnal EduTech*, vol. 1, 2015, [Online]. Available: www.agamadanekologi.blogspot.com,
- [7]. Suyudi *et al.*, "Rawannya Pelanggaran dalam Pengelolaan Limbah Bahan Berbahaya dan Beracun (B3)," 2014. [Online]. Available: www.juliwi.com
- [8]. S. Daud, M. Jamilah Asha, M. Shah, and U. Tenaga Nasional, "Summer," 2018.
- [9]. PT KPC, "2021 Sustainability Report," 2021.
- [10]. N. Supriyadi, "EFEKTIVITAS KEBIJAKAN SATU PINTU PENGELOLAAN LIMBAH BAHAN BERBAHAYA DAN BERACUN PADA PT. KALTIM PRIMA COAL EFFECTIVITY OF ONE GATE POLICY OF HAZARDOUS WASTE MANAGEMENT AT PT. KALTIM PRIMA COAL," 2019.
- [11]. N. Supriyadi, K. Pranoto, and S. S. Support, "Strategi Jitu Cegah Pencemaran, Patuh dan Bonus Nilai Tambah," 2018.
- [12]. T. Ruliana, A. Suroso, and N. Supriyadi, "RULIANA T., SUROSO A., SUPRIYADI N. 2016, POLICY OF WASTE MANAGEMENT OF HAZARDOUS TOXIC (WASTE B3). Scientific Papers. Series 'Management, Economic Engineering in Agriculture and rural development', Vol. 16 ISSUE 3, PRINT ISSN 2284-7995, 293-302.," 2016.
- [13]. PT KPC, "2020 Sustainability Report," 2020.
- [14]. S. A. Abuznaid, "Business ethics in Islam: the glaring gap in practice," *International Journal of Islamic and Middle Eastern Finance and Management*, vol. 2, no. 4, pp. 278–288, Jan. 2009, doi: 10.1108/17538390911006340.
- [15]. K. Bertens, *Pengantar Etika Bisnis*. 2022.
- [16]. M. G. Velasquez, *Business Ethics: Concepts & Case*, 6th ed. Pearson Prentice Hall, 2006, 2006.
- [17]. D. A. Robinson, P. Davidsson, H. van der Mescht, and P. Court, "How Entrepreneurs Deal with Ethical Challenges: An Application of the Business Ethics Synergy Star Technique," *Journal of Business Ethics*, vol. 71, no. 4, pp. 411–423, 2007, [Online]. Available: <http://www.jstor.org/stable/25075347>
- [18]. R. and N. A. and A. F. A. Veithzal, *Islamic business and economic ethics: mengacu pada Al-Qur'an dan mengikuti jejak Rasulullah SAW dalam bisnis, keuangan, dan ekonomi*. Bumi Aksara, 2012.
- [19]. M. Saeed, Z. U. Ahmed, and S. M. Mukhtar, "International marketing ethics from an Islamic perspective: A value-maximization approach," *Journal of Business Ethics*, vol. 32, no. 2, pp. 127–142, Jul. 2001, doi: 10.1023/A:1010718817155.
- [20]. J. Arifin and A. Aziz, "Etika Bisnis Islami." Semarang: Walisongo Press, 2009.
- [21]. M. Z. Muhammad, A. Ilias, M. Fahmi Ghazali, R. Chong Abdullah, and H. Amin, "AN ANALYSIS OF ISLAMIC ETHICS IN SMALL AND MEDIUM ENTERPRISES (SMEs)," 2008.
- [22]. F. Badroen, M. A. Mufraeni, and A. D. BAshori, "Etika bisnis dalam Islam," 2015.
- [23]. W. U. Hameed and S. A. Sabir, "ISLAMIC BUSINESS ETHICS AND ISLAMIC BANKS PERFORMANCE IN MALAYSIA: DOES SINCERITY MATTER?," 2019. [Online]. Available: <https://hamdardfoundation.org/hamdard-islamicus/>
- [24]. B. Bidabad, "Equilibrium in Ethic Economics," *International Journal of Islamic Business & Management*, vol. 3, no. 2, 2019, [Online]. Available: www.cribfb.com/journal/index.php/ijibm
- [25]. J. A. Badawi, "Islamic Business Ethics," in *Spiritual Goods Faith Traditions and the Practice of Business*, Philosophy Documentation Center, 2001, pp. 295–323. doi: 10.5840/spiritgds200127.
- [26]. quranyusufali.com, "Al Quran. english translation of the holy quran by Abdullah Yusuf Ali (with arabic text). online Version by quranyusufali.com, 2023. <https://quranyusufali.com/>."

- [27]. A. A. M. Any, N. N. Ahmat, A. Robani, F. S. Fen, S. A. Abas, and M. Saad, "Understanding the Role of Khalifa for the Foundation of Wizard Khalifa Tourism," 2019.
- [28]. Rasyad, M. *Kajian Al-Qur, an dan Al-Hadits Multi Perspektif*, and R. Fakultas Adab dan Humaniora, "JURNAL ILMIAH AL MU'ASHIRAH: Konsep Khalifah dalam Al-Qur'an (Kajian Ayat 30 Surat al-Baqarah dan Ayat 26 Surat Shaad)," 2022. [Online]. Available: <https://jurnal.ar-raniry.ac.id/index.php/almuashirah/>
- [29]. A. Helfaya, A. Kotb, and R. Hanafi, "Qur'anic Ethics for Environmental Responsibility: Implications for Business Practice," *Journal of Business Ethics*, vol. 150, no. 4, pp. 1105–1128, 2018, doi: 10.1007/s10551-016-3195-6.
- [30]. I. Fanani, "EKSPLOKASI PERAN ETIKA BISNIS DALAM PENCIPTAAN KEUNGGULAN DAYA SAING UNIT USAHA KECIL MENENGAH INDUSTRI ALAS KAKI INDONESIA – APLIKASI TEORI MODAL SOSIAL PERUSAHAAN," 2012.
- [31]. S. Wahyuni, *Qualitative research method : theory and practice*. Jakarta: Salemba Empat, 2012.
- [32]. D. R. Cooper and P. Schindler, *Business research methods*. Mcgraw-hill, 2014.
- [33]. H. Wiryada, "QS. AZ-ZALZALAH AYAT 7 & 8: KEPUASAN, PROMOSI, PELAYANAN, DAN LOYALITAS KONSUMEN," 2023. [Online]. Available: <https://jurnalhamfara.ac.id/index.php/JAHE>
- [34]. M. E. Nasution, "Islamic Spirit and Morale in Economics," 2009.
- [35]. H. Millati, "SIGNIFIKANSI KESEIMBANGAN KEHIDUPAN DUNIAWI DAN UKHRAWI DALAM SURAH AL QASHASH AYAT 77," *Kontemplasi : Jurnal Ilmu -Ilmu Ushuluddin*, vol. 09, no. 2, Jun. 2021, doi: 10.24252/lp.2013v16n1a6.

****Corresponding Author: Nanang Supriyadi***

¹(Intitut Teknologi dan Bisnis Ahmad Dahlan, Jakarta, Indonesia)