

IMPLEMENTING CREATING SHARED VALUE FOR COMPETITIVE ADVANTAGE AT MADRASAH IBTIDAIYAH ABDURRAHMAN UJUNG BERUNG, BANDUNG CITY

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Abstract

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Educational institutions are increasingly required to produce high-quality graduates while generating positive social impact, creating a need for management strategies that integrate social value with organizational objectives. The concept of Creating Shared Value (CSV) has been widely examined in corporate and non-profit settings; however, its implementation within Islamic educational institutions, particularly madrasah ibtidaiyah, remains relatively underexplored. This study aims to analyze the implementation of Creating Shared Value in building competitive advantage at Madrasah Ibtidaiyah Abdurrahman Ujung Berung, Bandung City. A qualitative approach with a case study method was employed. Data were collected through observation, in-depth interviews, and documentation, and were analyzed using the interactive model of Miles and Huberman. The findings reveal that CSV was implemented through three main strategies. First, educational service differentiation was achieved through a flexible financing system that expanded community access to education. Second, value chain strengthening was carried out through student needs-based human resource planning, the provision of strategically planned substitute teachers, and the recruitment of educators grounded in da'wah values. Third, local cluster development was fostered through the utilization of waqf land, community social capital, and the reinforcement of da'wah values. These strategies generated social value for the community while simultaneously enhancing service quality, institutional reputation, public trust, and organizational sustainability, thereby contributing to the madrasah's competitive advantage.

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INTRODUCTION

The contemporary educational paradigm has shifted toward holistic character development (Puniman, 2023) and the acquisition of social skills (Saputri & Santiani, 2025) which serve as essential competencies enabling students to adapt to the dynamics of global change in the era of disruption (Budiman, 2019). The demands of globalization, technological advancement, and labor market requirements have encouraged educational institutions to produce graduates who are relevant and capable of creating added value for society. These demands indirectly influence students' behavior in their daily lives. Consequently, educational institutions require innovative management approaches capable of integrating organizational objectives with social needs in a sustainable manner.

Creating Shared Value (CSV) represents one approach that can address these challenges. This concept emphasizes the creation of shared value between educational institutions and society, enabling educational activities to generate not only academic outcomes but also tangible social impacts. The implementation of CSV in education has the potential to strengthen relationships between institutions and stakeholders, enhance public trust, and encourage innovation in the development of educational programs that are more contextual and relevant. The relationship between Creating Shared Value and competitive advantage is particularly significant in the management of modern educational institutions. Institutions that successfully integrate social value into their management strategies tend to establish stronger differentiation than their counterparts. Competitive advantage is increasingly determined by the integration of academic quality and the institution's ability to create value that benefits society at large. Therefore, active collaboration between educational institutions and communities within the CSV framework can support the sustainability of educational financing and contribute to more inclusive, adaptive, and impactful educational solutions (Ramadhanti et al., 2025).

Creating Shared Value has been widely developed within corporate and non-profit contexts as a strategy that simultaneously integrates economic and social value creation (Porter & Kramer, 2011; Sari & Premananto, 2023). However, studies examining CSV within Islamic educational institutions, particularly madrasah ibtidaiyah, remain relatively limited. Likewise, research on competitive advantage in Islamic educational institutions has predominantly focused on flagship programs, academic quality, and institutional image (Aprida et al., 2024). The implementation of Creating Shared Value in education can be understood through three principal approaches proposed by Porter and Kramer, as cited in Kurniawan, (2021): re-conceiving products and markets, redefining productivity in the value chain, and enabling local cluster development.

Madrasah Ibtidaiyah Abdurrahman Ujung Berung, Bandung City, is an educational institution established on waqf land with a strong orientation toward da'wah and social service. Its distinctive human resource management model, characterized by a flexible financing system, values-based recruitment, and the provision of strategically planned substitute teachers, makes it a relevant case for examining how CSV principles can strengthen competitive advantage within the madrasah environment. This condition indicates a research gap between the strategic management perspective, which positions human resources as a strategic asset, and the implementation of Creating Shared Value within the management of socially and religiously oriented private madrasahs. Accordingly, further investigation is required to explain how values-based and inclusive human resource planning can function as an organizational strategy for creating value for diverse stakeholders while simultaneously generating sustainable competitive advantage.

The novelty of this study lies in the development of an empirical model that links inclusion-based human resource planning as an organizational strategy with the formation of competitive advantage through the mechanism of Creating Shared Value in a private madrasah ibtidaiyah. This study aims to: (1) analyze CSV as a differentiation strategy for educational institutions; (2) examine human resource planning as a manifestation of value chain redefinition; and (3) explore local cluster development through the reinforcement of da'wah values.

LITERATURE REVIEW

Porter & Kramer (2011) define Creating Shared Value (CSV) as “policies and practices that enhance the competitiveness of a company while simultaneously advancing the economic, environmental and social conditions in the communities in which it operates in a planned way.” In this context, CSV refers to policies and practices designed to enhance organizational competitiveness while simultaneously improving the economic, environmental, and social conditions of the communities in which an organization operates. When businesses act as businesses rather than merely as philanthropic activities, they can improve profitability while simultaneously contributing to better environmental performance, public health and nutrition, affordable housing, financial security, and other dimensions of community well-being. Creating Shared Value enables organizations to generate economic prosperity by addressing social needs and creating profitable solutions that are scalable, self-sustaining, and sustainable.

Creating Shared Value (CSV) is a business strategy that emphasizes the integration of social issues and community needs into organizational design and decision-making processes. The concept suggests that organizations can pursue economic value creation while simultaneously fulfilling their responsibility to generate social value. CSV therefore positions organizations in a dual role: as economic entities and as social agents that contribute to community well-being. This approach emphasizes that economic and social value creation can be pursued simultaneously and mutually reinforce one another without allowing either dimension to dominate (Ghifari, 2024).

The development of CSV scholarship indicates that the concept has moved beyond conventional organizational social responsibility and evolved into an integral component of organizational strategy. CSV places social issues at the strategic level of the organization with the aim of generating social benefits while improving organizational performance and sustainability. This approach emphasizes that organizations capable of aligning social and economic objectives tend to demonstrate greater innovation capacity, stronger reputations, and better adaptability to environmental changes. CSV therefore functions not only as an instrument for creating social benefits but also as a source of long-term competitive advantage (Menghwar & Daood, 2021).

Competitive advantage refers to an organization's ability to create greater value than its competitors through the effective utilization of its resources. From the perspective of the Resource-Based View (RBV), competitive advantage is achieved when an organization is able to combine resources that are valuable, rare, difficult to imitate, and non-substitutable, thereby generating superior performance relative to competitors. Competitive advantage is not measured solely by profitability but also by an organization's ability to create greater economic value than other organizations operating

within the same environment. Strategic resource management therefore becomes an important factor in maintaining a superior position and achieving sustainable organizational performance (Gibson et al., 2021; Heinz & Hein, 2023).

Competitive advantage can be developed through innovation, organizational reputation, and the creation of social value integrated with economic objectives. Organizations capable of generating social benefits while simultaneously increasing business value tend to develop stronger reputations, gain greater stakeholder trust, and create more sustainable growth opportunities. Management innovation serves as an important mechanism for identifying social needs and transforming them into new sources of economic value. Competitive advantage derives from an organization's internal assets as well as its ability to develop relationships with communities and stakeholders as strategic resources that support long-term organizational sustainability (Gibson et al., 2021; Rubio-Andrés et al., 2022)

The theory of competitive advantage provides a relevant strategic framework for Islamic educational institutions in responding to competitive dynamics and strengthening their institutional position. Porter explains that competitive advantage can be achieved through two principal approaches: cost leadership and differentiation. A cost leadership strategy can be implemented by providing high-quality educational services at efficient and affordable costs, thereby enabling institutions to reach broader segments of society. Meanwhile, a differentiation strategy can be pursued by offering distinctive programs, such as integrating Islamic values with modern curricula, strengthening character education, and innovating teaching and learning methods. The application of these two strategies enables Islamic educational institutions to enhance their attractiveness, expand student access, and establish a strong institutional image and reputation within society (Aprida et al., 2024).

The implementation of Creating Shared Value (CSV) in education, based on the framework developed by Porter and Kramer as discussed in Kurniawan, (2021) can be pursued through three principal strategies: reconceiving products and markets, redefining productivity in the value chain, and enabling local cluster development. The first strategy emphasizes aligning educational services with the social needs of the community through the development of relevant curricula, programs, and learning models. Such alignment can expand access to education while strengthening institutional differentiation. The second strategy focuses on improving productivity throughout the educational value chain by strengthening educator competencies, utilizing technology, optimizing educational infrastructure, and developing twenty-first-century skills to improve service quality and educational outcomes. The third strategy emphasizes collaboration among educational institutions, government, businesses, and communities to establish a sustainable educational ecosystem. These three strategies demonstrate that social value creation can be integrated with organizational strategic objectives, thereby becoming a source of sustainable competitive advantage for educational institutions.

The relationship between Creating Shared Value (CSV) and competitive advantage demonstrates a mutually reinforcing connection. Integrating social value creation into organizational strategy can contribute to improvements in service quality, operational efficiency, innovation capacity, and public trust in educational institutions. Improvements in these dimensions can strengthen competitive advantage over the long term. Such advantages enable educational institutions to respond effectively to the dynamics and changes within the educational environment while maintaining their

competitiveness and institutional sustainability.

RESEARCH METHODS

This study employed a qualitative approach using a case study method to obtain an in-depth and contextual understanding of the implementation of Creating Shared Value (CSV) in developing competitive advantage. This approach was selected because the study focused on understanding institutional management practices, organizational strategies, social interactions, and value creation processes within the natural setting of an educational institution. The research was conducted at Madrasah Ibtidaiyah Abdurrahman, Ujung Berung, Bandung City, an educational institution based on waqf and oriented toward da'wah and social services for the community. This institutional context provides an important basis for examining how social value creation can be integrated into institutional management to strengthen the madrasah's competitive advantage. The study focused on institutional management practices, human resource development, educational services, community engagement, and various programs that reflect the creation of shared value.

The primary informant in this study was Endang Nurjamil, the head of the madrasah, who was selected because of his strategic role in leadership, decision-making, planning, and program management. Supporting informants included educational staff and other parties involved in the management and implementation of activities at the madrasah. The involvement of multiple sources of information was intended to obtain diverse perspectives on the implementation of CSV and its relationship with the development of competitive advantage. Data were collected through direct observation, in-depth interviews, and document analysis. Direct observation was conducted to examine madrasah management practices, interactions among members of the school community, the implementation of educational services, and various programs related to shared value creation. In-depth interviews were conducted to explore information concerning institutional management strategies, human resource planning and development, educational service delivery, relationships between the madrasah and the community, and efforts to integrate institutional interests with the social needs of the community. Document analysis was used to complement the data obtained from observations and interviews through the examination of institutional documents, organizational structures, educator and educational staff records, program documents, and other relevant supporting documents.

The collected data were analyzed qualitatively using the interactive model of Miles and Huberman, which consists of data collection, data reduction, data display, and conclusion drawing and verification. During the data reduction stage, information obtained from observations, interviews, and documents was selected, categorized, focused, and simplified according to the objectives of the study. The reduced data were then systematically displayed to identify patterns, relationships, and themes related to the implementation of CSV and the development of competitive advantage. Conclusions were drawn progressively by considering the consistency of the findings and the empirical evidence obtained throughout the research process. Data trustworthiness was established through source and technique triangulation. Source triangulation was conducted by comparing information obtained from the head of the madrasah, educational staff, and other parties involved in institutional management, while technique triangulation was conducted by comparing findings from observations, interviews, and document analysis.

This process was intended to enhance the credibility of the findings and ensure that the interpretations accurately reflected the empirical conditions at MI Abdurrahman. The findings were subsequently interpreted within the specific institutional context of MI Abdurrahman to provide an in-depth understanding of how Creating Shared Value practices are developed as part of the institutional strategy for strengthening competitive advantage.

RESULTS AND DISCUSSION

Temuan The research findings indicate that the implementation of *Creating Shared Value* (CSV) at Madrasah Ibtidaiyah Abdurrahman, Ujung Berung, Bandung City, is developed through four interconnected practices. **First**, the implementation of a flexible financing system based on parents' financial capacity provides access to education for diverse segments of the community while maintaining the institution's operational sustainability. **Second**, the madrasah has established a planned substitute-teacher system to maintain the continuity of learning activities when teachers are unable to attend. **Third**, the recruitment of teaching staff is grounded in *da'wah* values, with commitment, integrity, and alignment with Islamic values considered alongside academic qualifications and professional competence. **Fourth**, waqf land and community social capital are integrated as foundations for institutional sustainability. The madrasah's operation on waqf land has contributed to the development of close relationships among the institution, the community, and other stakeholders, thereby generating sustained social support for the provision of education.

These four practices constitute a *da'wah*-based model of *Creating Shared Value* that connects social value creation with the strengthening of institutional competitive advantage. The findings demonstrate that the success of an Islamic educational institution is shaped not only by academic quality but also by its capacity to integrate religious values, social services, and organizational strategies to create shared benefits for both the community and the institution in a sustainable manner.

Based on the *Creating Shared Value* framework, the findings are analyzed through three key dimensions: *reconceiving products and markets*, *redefining productivity in the value chain*, and *enabling local cluster development*. These three dimensions are used to explain how the strategies implemented by MI Abdurrahman generate shared benefits for the community while strengthening sustainable *competitive advantage*. The following results and discussion are organized around three main areas: CSV as a differentiation strategy for educational institutions, human resource planning as an implementation of value chain redefinition, and local cluster development through *da'wah* values.

Creating Shared Value as a Differentiation Strategy for Educational Institutions

MI Abdurrahman implements the *reconceiving products and markets* principle by providing educational services that are responsive to the social and economic needs of the community. The madrasah applies a flexible tuition system that allows parents to contribute to educational costs according to their respective economic capacities. The head of the madrasah explained that this financing system was introduced to ensure that people from diverse socioeconomic backgrounds could continue to access education without facing financial barriers. This policy demonstrates that the madrasah does not perceive the community merely as recipients or users of educational services but also as partners in the process of creating social value.

The implementation of the flexible financing system generates social benefits by expanding access to education for families with diverse economic circumstances. At the same time, the policy provides strategic benefits for the madrasah by strengthening community trust in the institution. This finding is consistent with the concept of *Creating Shared Value* proposed by Porter and Kramer, which emphasizes that organizations can simultaneously create economic and social value by addressing community needs through their core activities. Unlike the findings of Aprida et al., (2024) which indicate that the competitive advantage of Islamic educational institutions can be developed through distinctive academic programs, MI Abdurrahman establishes its differentiation through a socially responsive financing system grounded in *da'wah* and community-oriented values. This practice represents an institutional characteristic that may be difficult for other educational institutions to replicate because it is supported by an established organizational culture and accumulated social capital within the community.

Human Resource Planning as a Form of Value Chain Redefinition

The implementation of *redefining productivity in the value chain* is reflected in human resource planning that is oriented toward students' needs and the quality of educational services. The head of the madrasah explained that teacher planning is determined by considering the number of students, student characteristics, classroom conditions, and the competencies of available teachers. This approach is evident in Grade 1, which has more than 30 students, including a student with special educational needs who is supported by one classroom teacher and two teaching assistants. This arrangement demonstrates the madrasah's effort to align human resource allocation with the specific needs of students and classroom conditions. MI Abdurrahman also provides a substitute teacher for each class to ensure that learning activities continue when the assigned teacher is unable to attend. This mechanism is intended to prevent vacant teaching periods and maintain the continuity of instructional activities. From the perspective of *Creating Shared Value*, such human resource planning represents an effort to improve productivity within the educational value chain while simultaneously responding to students' educational needs. The practice illustrates how the strategic allocation of teaching resources can contribute to service quality, learning continuity, and the creation of social value. The implementation of this practice is presented in Figure 1.

GURU KELAS 6 Neni Suli Rahayu, S. Pd.I.	GURU KELAS 5 Khansa Retno Dewi Karyanti, S.Pd.	GURU KELAS 4 Rima Maryani, S.Pd.	GURU KELAS 3 Rahmasari, S.Pd.	GURU KELAS 2 Inna Maryaningsih, S. Sos.	GURU KELAS 1 Indayani, S.Pd.I.
GURU PENDAMPING KELAS 6 Muhammad Sabiq Hasyid	GURU PENDAMPING KELAS 5 Khansa Retno Dewi Karyanti, S.Pd.	GURU PENDAMPING KELAS 4 Khansa Retno Dewi Karyanti, S.Pd.	GURU PENDAMPING KELAS 3 Mulyani, S.Pd.I.	GURU PENDAMPING KELAS 2 Heni Rahmanis, M. SL	GURU PENDAMPING KELAS 1 Meliana Dewi, S. Pd.I.
					GURU PENDAMPING KELAS 1 Shalsabila Nuraffiah

Figure 1. Classroom Teacher and Teaching Assistant Placement as an Implementation of Human Resource Planning

In addition, the recruitment of teaching staff at MI Abdurrahman considers not only academic qualifications but also commitment to da'wah, personal integrity, and alignment with the values embedded in the madrasah's organizational culture. The head of the madrasah emphasized that teachers' character and commitment to teaching are among the primary considerations in the selection process. This recruitment approach indicates that teacher selection at MI Abdurrahman extends beyond formal academic qualifications and incorporates value-based considerations that are consistent with the institution's educational and social mission. The development of human resource quality is further supported through various professional development programs, including Tilawati, mathematics training, and sports certification, which teachers participate in periodically.

The improvement of productivity within the educational value chain is pursued through continuous investment in human resource quality. From the CSV perspective, strengthening teacher competencies generates dual benefits: improving the quality of educational services for students while simultaneously enhancing the institution's competitiveness. At MI Abdurrahman, human resource planning therefore functions as a strategic instrument for creating social value while strengthening competitive advantage. The distinctive contribution of this study lies in identifying the practice of a planned substitute-teacher system and da'wah-oriented, values-based recruitment as institutional mechanisms for maintaining the continuity and quality of educational services. These practices demonstrate that human resource management can serve not merely as an administrative function but also as a strategic mechanism for integrating social value creation with institutional competitiveness.

Local Cluster Development through Da'wah Values

The implementation of enabling local cluster development at MI Abdurrahman is reflected in the close relationship between the madrasah, the community, and da'wah values, which serve as a foundation for institutional management. MI Abdurrahman operates on a 1,080-square-meter waqf property that was initially designated for educational and da'wah purposes within the community. This historical and institutional context has contributed to the development of strong relationships between the madrasah and parents, community leaders, and members of the surrounding community. The waqf foundation therefore functions not merely as a physical asset but also as a social foundation that connects the institution with the community it serves.

Da'wah values serve as a foundation for educational practices and organizational decision-making. The flexible financing system, collegial culture among employees, and orientation toward social services demonstrate the integration of religious values into the institution's management strategy. The harmonious relationship between the madrasah and the community generates social support that contributes to institutional continuity. In the perspective of Creating Shared Value, local cluster development involves building an ecosystem in which different stakeholders can generate and benefit from shared value. At MI Abdurrahman, the presence of waqf land, community support, and a da'wah-oriented institutional orientation has contributed to the formation of social capital that strengthens the madrasah's position amid competition among educational institutions. This condition contributes to competitive advantage through stronger social legitimacy, community loyalty, and institutional reputation, which may be difficult for competing institutions to replicate because these advantages are embedded in long-standing social relationships

and institutional values.

The findings discussed above can be synthesized into three main mechanisms through which Creating Shared Value is implemented at MI Abdurrahman: (1) differentiation of educational services based on community social needs, (2) strengthening the educational value chain through values-based human resource planning, and (3) local cluster development through da'wah and community social capital. These three mechanisms demonstrate that da'wah values can generate social value for the community while simultaneously producing strategic value for the organization. The findings therefore indicate that CSV in an Islamic educational institution can be constructed through the integration of institutional mission, social needs, and strategic management practices.

The empirical model further demonstrates that the flexible financing system, values-based recruitment, teacher competency development, and planned substitute-teacher system represent concrete forms of Creating Shared Value. These practices contribute to expanding educational access, improving service quality, maintaining learning continuity, and strengthening community trust. These outcomes, in turn, contribute to the development of competitive advantage, reflected in a strong institutional reputation, organizational sustainability, and the capacity to maintain the quality and continuity of educational services over the long term. The case of MI Abdurrahman demonstrates that Creating Shared Value in an Islamic educational institution can extend beyond conventional approaches to social responsibility. Da'wah values can function as a strategic resource for competitive advantage when they are embedded in institutional management and translated into practices that simultaneously address community needs and strengthen organizational capacity.

The findings suggest that the competitive advantage of MI Abdurrahman does not rely solely on conventional differentiation based on academic programs or educational facilities. Instead, it emerges from the institution's ability to integrate social needs, religious values, human resource practices, and community relationships into a coherent value-creation system. The interaction between these elements creates an institutional configuration that connects social value with organizational value. This configuration provides the madrasah with a distinctive strategic position because its competitive advantage is rooted in social relationships, institutional culture, and shared values that have developed over time.

CONCLUSION

Based on the findings presented above, it can be concluded that the implementation of *Creating Shared Value* (CSV) at MI Abdurrahman, Ujung Berung, Bandung City, contributes to the development of *competitive advantage* through the integration of social values, *da'wah* values, and institutional management strategies. This implementation is reflected in a flexible financing system that expands access to education, needs-based human resource planning through the placement of classroom teachers and teaching assistants, a planned substitute-teacher system, values-based recruitment of teaching staff grounded in *da'wah* values, and local cluster development supported by waqf land and community social capital. The creation of social value for the community is aligned with the strengthening of institutional competitiveness through improvements in educational service quality, public trust, institutional reputation, and organizational sustainability.

The findings imply that Islamic educational institutions can develop competitive advantage by integrating social value into organizational management strategies. Adaptive financing systems, values-based human resource management, and stronger relationships with the surrounding community can serve as alternative strategies for improving educational service quality and institutional sustainability. This study is limited to a single research site, with the head of the madrasah serving as the primary informant; therefore, it does not fully capture the perspectives of all stakeholders. Future research should involve a broader range of informants, examine multiple Islamic educational institutions, and employ quantitative or *mixed-methods* approaches to measure the relationship between the implementation of *Creating Shared Value* and various indicators of *competitive advantage* more comprehensively.

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