

***SUSTAINABILITY DEVELOPMENT GOALS* SEBAGAI VARIABEL  
INTERVENING DALAM PENGARUHNYA PADA BIAYA  
LINGKUNGAN DAN *ISLAMIC CORPORATE GOVERNANCE*  
TERHADAP PROFITABILITAS DAN NILAI PERUSAHAAN**

**TESIS**

Diajukan untuk Memenuhi Sebagian Syarat  
Memperoleh Gelar Magister dalam Program  
Studi Ekonomi Syariah



**UIN SUNAN AMPEL  
S U R A B A Y A**

**Disusun Oleh:**

**HALIDA ACHMAD BAGRAFF**

**NIM. 02040323011**

**PASCASARJANA**

**UNIVERSITAS ISLAM NEGERI SUNAN AMPEL**

**SURABAYA**

**2025**

## PERNYATAAN KEASLIAN

Yang bertanda tangan di bawah ini, saya:

Nama : Halida Achmad Bagraff  
NIM : 02040323011  
Fakultas/ Prodi : Pascasarjana/ Magister Ekonomi Syariah  
Judul Tesis : *Sustainability Development Goals* Sebagai Variabel Intervening Dalam Pengaruhnya Pada Biaya Lingkungan dan *Islamic Corporate Governance* Terhadap Profitabilitas Dan Nilai Perusahaan.

Dengan sungguh-sungguh menyatakan bahwa Tesis ini secara keseluruhan adalah hasil dari penelitian atau karya saya sendiri, kecuali pada bagian-bagian yang dirujuk sumbernya.

Surabaya, 18 Juni 2025

Saya yang menyatakan,



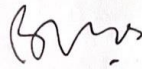
Halida Achmad Bagraff  
NIM. 02040323011

## PERSETUJUAN PEMBIMBING

Tesis berjudul “*SUSTAINABILITY DEVELOPMENT GOALS* SEBAGAI VARIABEL INTERVENING DALAM PENGARUHNYA PADA BIAYA LINGKUNGAN DAN *ISLAMIC CORPORATE GOVERNANCE* TERHADAP PROFITABILITAS DAN NILAI PERUSAHAAN” yang ditulis oleh **Halida Achmad Bagraff** (NIM. 02040323011) ini telah disetujui pada tanggal 2 Juni 2025.

Oleh:

PEMBIMBING I



**Dr. Imam Buchori, SE., M.Si.**

**NIP. 196809262000031001**

PEMBIMBING II



**Dr. Andriani Samsuri, S.Sos., M.M.**

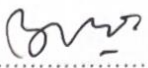
**NIP. 197608022009122020**

## PENGESAHAN TIM PENGUJI TESIS


Tesis dengan judul “*Sustainability Development Goals* Sebagai Variabel Intervening Dalam Pengaruhnya Pada Biaya Lingkungan dan *Islamic Corporate Governance* Terhadap Profitabilitas Dan Nilai Perusahaan”, yang ditulis oleh Halida Achmad Bagraff ini telah diuji pada tanggal 18 Juni 2025.

Tim Penguji:

1. Dr. Imam Buchori, SE., M.Si.  
NIP. 196809262000031001

(Ketua Penguji)  .....

2. Dr. Andriani Samsuri, S.Sos., M.M.  
NIP. 197608022009122002

(Sekretaris)  .....

3. Dr. Ir. Muhamad Ahsan, M.M.  
NIP. 196806212007011030

(Penguji 1)  .....

4. Dr. Deasy Tantriana, M.M.  
NIP. 198312282011012009

(Penguji 2)  .....

Surabaya, 18 Juni 2025



Dr. Sirajul Arifin, S.Ag., S.S., M.E.I.  
NIP. 197005142000031001



KEMENTERIAN AGAMA  
UNIVERSITAS ISLAM NEGERI SUNAN AMPEL SURABAYA  
PERPUSTAKAAN

Jl. Jend. A. Yani 117 Surabaya 60237 Telp. 031-8431972 Fax.031-8413300  
E-Mail: perpus@uinsby.ac.id

LEMBAR PERNYATAAN PERSETUJUAN PUBLIKASI  
KARYA ILMIAH UNTUK KEPENTINGAN AKADEMIS

Sebagai sivitas akademika UIN Sunan Ampel Surabaya, yang bertanda tangan di bawah ini, saya:

Nama : HALIDA ACHMAD BAGRAFF  
NIM : 02040323011  
Fakultas/Jurusan : FAKULTAS EKONOMI DAN BISNIS ISLAM/ MAGISTER  
EKONOMI SYARIAH  
E-mail address : bagraff.halida.hb@gmail.com

Demi pengembangan ilmu pengetahuan, menyetujui untuk memberikan kepada Perpustakaan UIN Sunan Ampel Surabaya, Hak Bebas Royalti Non-Eksklusif atas karya ilmiah :

Sekripsi  Tesis  Desertasi  Lain-lain (.....)

yang berjudul :

**SUSTAINABILITY DEVELOPMENT GOALS SEBAGAI VARIABEL INTERVENING**

**DALAM PENGARUHNYA PADA BIAYA LINGKUNGAN DAN ISLAMIC**

**CORPORATE GOVERNANCE TERHADAP PROFITABILITAS DAN NILAI**

**PERUSAHAAN**

beserta perangkat yang diperlukan (bila ada). Dengan Hak Bebas Royalti Non-Eksklusif ini Perpustakaan UIN Sunan Ampel Surabaya berhak menyimpan, mengalih-media/format-kan, mengelolanya dalam bentuk pangkalan data (database), mendistribusikannya, dan menampilkan/mempublikasikannya di Internet atau media lain secara *fulltext* untuk kepentingan akademis tanpa perlu meminta ijin dari saya selama tetap mencantumkan nama saya sebagai penulis/pencipta dan atau penerbit yang bersangkutan.

Saya bersedia untuk menanggung secara pribadi, tanpa melibatkan pihak Perpustakaan UIN Sunan Ampel Surabaya, segala bentuk tuntutan hukum yang timbul atas pelanggaran Hak Cipta dalam karya ilmiah saya ini.

Demikian pernyataan ini yang saya buat dengan sebenarnya.

Surabaya, 18 Juni 2025

Penulis

Halida Achmad Bagraff

## ABSTRAK

Penelitian ini dilatarbelakangi oleh meningkatnya perhatian terhadap isu keberlanjutan lingkungan dan pentingnya penerapan tata kelola perusahaan berbasis syariah dalam mendukung kinerja perusahaan. Integrasi antara biaya lingkungan dan Islamic Corporate Governance (ICG) dipandang sebagai faktor strategis dalam mendorong pencapaian Sustainable Development Goals (SDGs), yang selanjutnya berdampak pada profitabilitas dan nilai perusahaan. Namun, hasil penelitian sebelumnya menunjukkan inkonsistensi, sehingga diperlukan kajian empiris yang lebih komprehensif dengan memasukkan SDGs sebagai variabel intervening. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh biaya lingkungan dan ICG terhadap SDGs, profitabilitas, serta nilai perusahaan, baik secara langsung maupun tidak langsung.

Penelitian ini menggunakan pendekatan kuantitatif dengan teknik analisis jalur (path analysis) berbasis data panel. Data diperoleh dari perusahaan sektor pertambangan dan industri kimia yang terdaftar di Bursa Efek Indonesia selama periode pengamatan tertentu. Pengolahan data dilakukan menggunakan perangkat lunak EViews 13 dengan melalui tahapan uji asumsi klasik, pemilihan model regresi, serta pengujian hipotesis. Variabel yang digunakan dalam penelitian ini meliputi biaya lingkungan dan Islamic Corporate Governance sebagai variabel independen, Sustainable Development Goals sebagai variabel intervening, serta profitabilitas dan nilai perusahaan sebagai variabel dependen.

Hasil penelitian menunjukkan bahwa biaya lingkungan berpengaruh negatif terhadap SDGs dan profitabilitas, sementara SDGs terbukti berpengaruh positif terhadap profitabilitas serta mampu memediasi hubungan antara biaya lingkungan dan profitabilitas. Namun demikian, Islamic Corporate Governance dan SDGs tidak berpengaruh signifikan terhadap nilai perusahaan, serta SDGs tidak mampu memediasi hubungan antara biaya lingkungan dan nilai perusahaan maupun antara ICG dengan profitabilitas dan nilai perusahaan. Temuan ini mengindikasikan bahwa implementasi aspek keberlanjutan dan tata kelola syariah belum sepenuhnya direspons oleh pasar sebagai faktor penentu nilai perusahaan. Oleh karena itu, penelitian selanjutnya disarankan untuk menggunakan indikator pengukuran yang lebih komprehensif serta memperluas objek penelitian guna memperoleh hasil yang lebih berlaku secara umum.

*Kata Kunci: Biaya Lingkungna, Islamic Corporate Governance, Sustainability Development Goals, Profitabilitas, Nilai Perusahaan*

## ABSTRACT

This study is motivated by the increasing concern over environmental sustainability issues and the importance of implementing Islamic-based corporate governance in enhancing firm performance. The integration of environmental costs and Islamic Corporate Governance (ICG) is considered a strategic factor in achieving the Sustainable Development Goals (SDGs), which subsequently influence profitability and firm value. However, previous studies have shown inconsistent results, indicating the need for a more comprehensive empirical investigation by incorporating SDGs as an intervening variable. This study aims to examine and analyze the effect of environmental costs and ICG on SDGs, profitability, and firm value, both directly and indirectly.

This research employs a quantitative approach using path analysis with panel data. The data were collected from mining and chemical industry companies listed on the Indonesia Stock Exchange during a specific observation period. Data processing was conducted using EViews 13 software, including classical assumption tests, model selection, and hypothesis testing. The variables used in this study consist of environmental costs and Islamic Corporate Governance as independent variables, Sustainable Development Goals as the intervening variable, and profitability and firm value as dependent variables.

The results indicate that environmental costs have a negative effect on SDGs and profitability, while SDGs have a positive effect on profitability and are able to mediate the relationship between environmental costs and profitability. However, Islamic Corporate Governance and SDGs do not have a significant effect on firm value, and SDGs are unable to mediate the relationship between environmental costs and firm value, as well as between ICG and both profitability and firm value. These findings suggest that the implementation of sustainability aspects and Islamic governance has not been fully recognized by the market as determinants of firm value. Therefore, future research is recommended to use more comprehensive measurement indicators and expand the research scope to obtain more generalizable results.

*Keywords: Environmental Cost, Islamic Corporate Governance, Sustainability Development Goals, Profitability, Firm Value*

## DAFTAR ISI

<b>HALAMAN JUDUL .....</b>	<b>i</b>
<b>PERNYATAAN KEASLIAN .....</b>	<b>ii</b>
<b>PERSETUJUAN PEMBIMBING.....</b>	<b>iii</b>
<b>PENGESAHAN TIM PENGUJI TESIS .....</b>	<b>iv</b>
<b>LEMBAR PERNYATAAN PERSETUJUAN PUBLIKASI .....</b>	<b>v</b>
<b>KATA PENGANTAR.....</b>	<b>vi</b>
<b>ABSTRAK.....</b>	<b>viii</b>
<b>ABSTRACT .....</b>	<b>ix</b>
<b>DAFTAR ISI.....</b>	<b>x</b>
<b>DAFTAR GAMBAR.....</b>	<b>xiii</b>
<b>DAFTAR TABEL.....</b>	<b>xiv</b>
<b>BAB I PENDAHULUAN .....</b>	<b>1</b>
A. Latar Belakang.....	1
B. Rumusan Masalah .....	15
C. Tujuan Penelitian .....	16
D. Kegunaan Penelitian.....	16
<b>BAB II TINJAUAN PUST.....</b>	<b>18</b>
A. Landasan Teori.....	18
1. Syariah Enterprise Theory .....	18
2. Trade-off Theory.....	19
3. Stakeholder Theory .....	19
4. Signalling Theory.....	20
5. Agency Theory.....	20
6. Legitimacy Theory .....	21
7. Biaya Lingkungan .....	22
8. Islamic Corporate Governance.....	24

9. Sustainable Development Goals .....	26
10. Profitabilitas .....	29
13. Nilai Perusahaan .....	30
B. PENELITIAN TERDAHULU .....	31
C. KERANGKA KONSEPTUAL .....	38
D. HIPOTESIS PENELITIAN .....	38
<b>BAB III METODE PENELITIAN .....</b>	<b>44</b>
A. DESAIN PENELITIAN .....	45
B. POPULASI DAN SAMPEL PENELITIAN .....	45
1. Populasi Penelitian .....	45
2. Sampel Penelitian .....	45
C. DEFINISI OPERASIONAL VARIABEL PENELITIAN .....	47
1. Variabel Independen (X) .....	47
2. Variabel Dependen (Y) .....	49
3. Variabel intervening (Z) .....	49
D. JENIS DATA DAN SUMBER DATA .....	50
1. Jenis Data .....	50
2. Sumber Data .....	51
E. TEKNIK PENGUMPULAN DATA .....	51
F. TEKNIK ANALISIS DATA .....	51
1. Analisis Statistik Deskriptif .....	51
2. Analisis Regresi dengan Data Panel .....	51
3. Pemilihan Model .....	52
4. Uji Asumsi Klasik .....	53
5. Pengujian Hipotesis .....	54
<b>BAB IV HASIL PENELITIAN DAN PEMBAHASAN .....</b>	<b>56</b>
A. HASIL PENELITIAN .....	56
1. Analisis Statistik Deskriptif .....	55

2. Uji Estimasi Model .....	57
3. Uji Asumsi Klasik .....	60
4. Uji Hipotesis .....	65
<b>B. PEMBAHASAN HIPOTESIS .....</b>	<b>70</b>
<b>C. KETERBATASAN PENELITIAN .....</b>	<b>87</b>
<b>BAB V PENUTUP .....</b>	<b>88</b>
A. KESIMPULAN .....	88
B. SARAN .....	89
<b>DAFTAR PUSTAKA .....</b>	<b>91</b>
<b>LAMPIRAN .....</b>	<b>106</b>



UIN SUNAN AMPEL  
S U R A B A Y A

## DAFTAR GAMBAR

Gambar 1. 1 Tiga Aspek Keberlanjutan (Wang et al, 2024) .....	7
Gambar 2. 1 Tujuan Pembangunan Berkelanjutan (Sumber: UN) .....	28
Gambar 2. 2 Kerangka Konseptual .....	38
Gambar 4. 1 Total Biaya Per Tahun 2021-2023 .....	71
Gambar 4. 2 Total Nilai SDGs Per Tahun 2021-2023 .....	72
Gambar 4. 3 Total Profitabilitas Per Tahun 2021-2023 .....	76



UIN SUNAN AMPEL  
S U R A B A Y A

## DAFTAR TABEL

Tabel 1. 1 Indeks Pelaksanaan SDGs di Indonesia Tahun 2016-2023 .....	7
Tabel 2. 1 Tabel Penelitian Terdahulu.....	31
Tabel 3. 1 Sample Penelitian .....	46
Tabel 3. 2 Daftar Perusahaan yang Diteliti .....	46
Tabel 3. 3 Indikator ICG .....	48
Tabel 4. 1 Hasil Statistik Deskriptif.....	56
Tabel 4. 2 Uji Chow Z.....	57
Tabel 4. 3 Uji Chow Y1 .....	58
Tabel 4. 4 Uji Chow Y2 .....	58
Tabel 4. 5 Uji Hausman Z.....	59
Tabel 4. 6 Uji Hausman Y1.....	59
Tabel 4. 7 Uji Hausman Y2.....	59
Tabel 4. 8 Uji <i>Lagrange Multiplier</i> (LM) Test Y2 .....	60
Tabel 4. 9 Hasil Uji Normalitas Z.....	61
Tabel 4. 10 Hasil Uji Normalitas Y1 .....	61
Tabel 4. 11 Hasil Uji Normalitas Y2 .....	62
Tabel 4. 12 Uji Multikolinearitas Z.....	62
Tabel 4. 13 Uji Multikolinearitas Y1 dan Y2 .....	62
Tabel 4. 14 Uji Heteroskedastisitas Z .....	63
Tabel 4. 15 Uji Heteroskedastisitas Y1 .....	63
Tabel 4. 16 Uji Heteroskedastisitas Y2 .....	63
Tabel 4. 17 Dasar Pengambilan Keputusan Uji <i>Durbin-Watson</i> .....	64
Tabel 4. 18 Uji Autokorelasi Z .....	64
Tabel 4. 19 Uji Autokorelasi Y1 .....	64
Tabel 4. 20 Uji Autokorelasi Y2 .....	65
Tabel 4. 21 Uji t Z.....	65
Tabel 4. 22 Uji t Y1 .....	66
Tabel 4. 23 Uji t Y2 .....	67
Tabel 4. 24 <i>Model Summary</i> Model Penelitian Z.....	67
Tabel 4. 25 <i>Model Summary</i> Model Penelitian Y1 .....	68
Tabel 4. 26 <i>Model Summary</i> Model Penelitian Y2 .....	68
Tabel 4. 27 Hasil Uji Sobel X1-Z-Y1 .....	69
Tabel 4. 28 Hasil Uji Sobel X2-Z-Y1 .....	69
Tabel 4. 29 Hasil Uji Sobel X1-Z-Y2 .....	70
Tabel 4. 30 Hasil Uji Sobel X2-Z-Y2 .....	70

## DAFTAR PUSTAKA

- Abd Razak, Abd Hakim. "Centralisation of Corporate Governance Framework for Islamic Financial Institutions: Is It a Worthy Cause?" *ISRA International Journal of Islamic Finance* 10, no. 1 (2018): 36–51.
- Abdullah, M. Wahyuddin, and Hernawati Amiruddin. "Efek Green Accounting Terhadap Material Flow Cost Accounting Dalam Meningkatkan Keberlangsungan Perusahaan." *EKUITAS (Jurnal Ekonomi dan Keuangan)* 4, no. 2 (2020): 166–186.
- Abu-Tapanjeh, Abdussalam Mahmoud. "Corporate Governance from the Islamic Perspective: A Comparative Analysis with OECD Principles." *Critical Perspectives on Accounting* 20, no. 5 (2009): 556–567.
- ACCA. "The Sustainable Development Goals: Redefining Context, Risk and Opportunity" (2017): 1–28. [https://www.accaglobal.com/content/dam/ACCA\\_Global/professional-insights/The-sustainable-development-goals/pi-sdgs-accountancy-profession.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/professional-insights/The-sustainable-development-goals/pi-sdgs-accountancy-profession.pdf).
- Acti I., M. S., Lyndon M. E., and P. F. Bingilar. "The Impact of Environmental Cost on Corporate Performance: A Study of Oil Companies in Niger Delta States of Nigeria." *Journal of Business & Management* 2, no. 2 (2013): 1–10.
- Adediran, S A, and S O Alade. "The Impact Of Environmental Accounting On Corporate Performance In Nigeria." *European Journal of Business and Management* 5, no. 23 (2013): 141–151. [www.iiste.org](http://www.iiste.org).
- Adhariani, Desi, and Elda du Toit. "Readability of Sustainability Reports: Evidence from Indonesia." *Journal of Accounting in Emerging Economies* 10, no. 4 (2020): 621–636.
- Adhipradana, Fadhila, and Daljono. "Pengaruh Kinerja Keuangan, Ukuran Perusahaan Dan Corporate Governance Terhadap Pengungkapan Sustainability Report." *Diponegoro Journal of Accounting* 2, no. 2011 (2013): 1–10. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/6021/5809>.
- Aggarwal, Priyanka, and Ajay Kumar Singh. "CSR And Sustainability Reporting Practices In India: An In-Depth Content Analysis Of Top-Listed Companies." *Social Responsibility Journal* 15, no. 8 (2019): 1033–1053.
- Agustia, Dian, Tjiptohadi Sawarjuwono, and Wiwiek Dianawati. "The Mediating Effect of Environmental Management Accounting on Green Innovation - Firm Value Relationship." *International Journal of Energy Economics and Policy* 9, no. 2 (2019): 299–306.
- Ahmad, Norkhazimah, and Sharifah Buniamin. "The Relationship between SDG Engagement and Corporate Financial Performance: Evidence from Public Listed Companies in Malaysia." *Global Business and Management Research: An International Journal* 13, no. 4s (2021): 730–742.
- Ainulyaqin, M H, A S Rakhmat, L I Achmad, Sukron Mamun, and A T Hidayati. "Apakah Penerapan Green Accounting , Environmental Performance Dan Corporate Social Responsibility Berpengaruh Pada Profitabilitas ? Studi Di

- Perusahaan Di Jakarta Islamic Index70 KAPITALISASI PASAR JAKARTA ISLAMIC INDEX 70” 8, no. 1 (2024): 20–37.
- Al-Dhaimesh, Othman Hel. “Green Accounting Practices and Economic Value Added: An Applied Study on Companies Listed on the Qatar Stock Exchange.” *International Journal of Energy Economics and Policy* 10, no. 6 (2020): 164–168.
- Alam, Md Kausar, Mohammad Mizanur Rahman, Mahfuza Kamal Runy, Babatunji Samuel Adedeji, and Md Farjin Hassan. “The Influences of Shariah Governance Mechanisms on Islamic Banks Performance and Shariah Compliance Quality.” *Asian Journal of Accounting Research* 7, no. 1 (2022): 2–16.
- Alexander, Nico. “Green Accounting and Firm Value.” *GATR Accounting and Finance Review* 7, no. 4 (March 31, 2023): 12–18.
- Alexiou, Kostas, and Jennifer Wiggins. “Measuring Individual Legitimacy Perceptions: Scale Development and Validation.” *Strategic Organization* 17, no. 4 (2019): 470–496.
- Alfiah, Siti, and Regina Jansen Arsajah. “PENGUNGKAPAN TERKAIT SDGs DAN PROFITABILITAS SERTA ANALISIS INDUSTRI.” *Media Riset Akuntansi, Auditing & Informasi* 21, no. 1 (2021): 75–90.
- Alim, Mulia, and Wahyu Puji. “Pengaruh Implementasi Green Accounting, Corporate Social Responsibility Disclosure Terhadap Profitabilitas Perusahaan.” *Jurnal Digital Akuntansi* 1, no. 1 (2021): 22–31.
- Alnasser, Sulaiman Abdullah Saif, and Jorah Muhammed. “Introduction to Corporate Governance from Islamic Perspective.” *Humanomics* 28, no. 3 (2012): 220–231.
- Anna, Yane Devi, and Dita Rari Dwi R.T. “Sustainability Reporting : Analisis Kinerja Keuangan Dan Nilai Perusahaan.” *Jurnal ASET (Akuntansi Riset)* 11, no. 2 (2019): 238–255.
- Aras, Güler, and David Crowther. “Governance and Sustainability: An Investigation into the Relationship between Corporate Governance and Corporate Sustainability.” *Management Decision* 46, no. 3 (2008): 433–448.
- Ardiana, Meta, Rachma Agustina, and Dwi Ari Pertiwi. “The Increasing Business Eco-Efficiency and Competitive Advantage through the Application of Green Accounting.” *Buletin Penelitian Sosial Ekonomi Pertanian Fakultas Pertanian Universitas Haluoleo* 25, no. 1 (2023): 1–8.
- Argento, Daniela, Giuseppe Grossi, Kamilla Persson, and Theres Vingren. “Sustainability Disclosures Of Hybrid Organizations: Swedish State-Owned Enterprises.” *Meditari Accountancy Research* 27, no. 4 (2019): 505–533.
- Arifianti, Nadhila Putri, and Luky Patricia Widianingsih. “Kualitas Pengungkapan Sustainable Development Goals (SDGs) Dan Kinerja Keuangan.” *Akuntansi Dewantara* 6, no. 3 (2022): 68–78.
- Arnanda, Mahardyastika Laksmita. “The Effect of Disclosure of Sustainable Development Goals on the Financial Performance of Banking Companies in Indonesia.” *Journal of Social Research* 3, no. 9 (2024): 1–16.
- Artiach, Tracy, Darren Lee, David Nelson, and Julie Walker. “The Determinants of

- Corporate Sustainability Performance.” *Accounting & Finance* 50, no. 1 (2010): 31–51.
- Arum, Lintang Suprianing, and Farida Farida. “Pengaruh Green Accounting, Material Flow Cost Accounting (MFCA) Dan Environmental Disclosure Terhadap Sustainable Development Goals (SDGs).” *Kajian Bisnis Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha* 31, no. 2 (2023): 54–67.
- Aryani, Dwi Nita, and Imama Zuchroh. “GCG, ROE and Size on CSR Based on Sharia Enterprises Theory.” *Tazkia Islamic Finance and Business Review* 12, no. 1 (2018): 61–80.
- Asjuwita, Marini, and Henri Agustin. “Engaruh Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Profitabilitas Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2018.” *Jurnal Eksplorasi Akuntansi* 2, no. 3 (2020): 3327–3345.
- Astiaso Garcia, Davide, Giannakopoulos Dionysis, Predrag Raskovic, Neven Duić, and Moh’d Ahmad Al-Nimr. “Climate Change Mitigation by Means of Sustainable Development of Energy, Water and Environment Systems.” *Energy Conversion and Management: X* 17, no. November 2022 (2023).
- Astuti, Tri, Rafrini Amyulianthy, and Rika Kaniati. “Green Accounting, Financial Performance toward Firm Value.” *Asian Journal of Accounting and Finance* 4, no. 1 (May 1, 2022): 1–12.
- Asyifa, Ziana, Zulfajrin, and M Wahyuddin Abdullah. “Syariah Enterprise Theory (SET): Tinjauan Konsep Dan Implikasinya Pada Lembaga Sedekah Jumat Pekan.” *Jurnal Kajian Ekonomi dan Perbankan Syariah* 2, no. 1 (2023): 57–68.
- Awuah, Benjamin, Hassan Yazdifar, and Hany Elbardan. “Corporate Reporting on the Sustainable Development Goals: A Structured Literature Review and Research Agenda.” *Journal of Accounting & Organizational Change* 20, no. 4 (2024): 617–646.
- Aydoğmuş, Mahmut, Güzhan Gülay, and Korkmaz Ergun. “Impact of ESG Performance on Firm Value and Profitability.” *Borsa Istanbul Review* 22 (2022): S119–S127.
- Badruzaman, Jajang. “Analisis Efisiensi Dan Kinerja Bank Syariah Di Indonesia.” *Jurnal Akuntansi* 15, no. 1 (2020): 20–27.
- Al Banjari, Naufal Rizqullah. “Pengaruh Green Accounting Dan Carbon Emission Disclosure Terhadap Nilai Perusahaan Melalui Maqashid Syariah.” *Jurnal Riset Akuntansi Politika* 6, no. 2 (2023): 386–403.
- Bansal, Shashank, Maria Victoria Lopez-Perez, and Lazaro Rodriguez-Ariza. “Board Independence and Corporate Social Responsibility Disclosure: The Mediating Role of the Presence of Family Ownership.” *Administrative Sciences* 8, no. 3 (2018).
- Bappenas. “REGULASI SDGs.” *Sdgs.Bappenas.Go.Id*.  
<https://sdgs.bappenas.go.id/literasi/regulasi/>.
- Barus, Ivana Nina Esterlin. “Pengaruh GCG Terhadap Kinerja Keuangan Dengan CSR Sebagai Pemoderasi Di Perusahaan Pertambangan.” *Jurnal Manajemen dan Keuangan* 5, no. 1 (2016): 479–488.
- Basuony, Mohamed A., Ehab K. A. Mohamed, and Ahmed M. Al-Baidhani. “The

- Effect Of Corporate Governance On Bank Financial Performance: Evidence From The Arabian Peninsula.” *Corporate Ownership & Control* 11, no. 2 (2014): 178–191.
- De Beer, Patrick, and Francois Friend. “Environmental Accounting: A Management Tool for Enhancing Corporate Environmental and Economic Performance.” *Ecological Economics* 58, no. 3 (2011): 548–560.
- Boudawara, Yossra, Kaouther Toumi, Amira Wannas, and Khaled Hussainey. “Shari’ah Governance Quality and Environmental, Social and Governance Performance in Islamic Banks. A Cross-Country Evidence.” *Journal of Applied Accounting Research* 24, no. 5 (2023): 1004–1026.
- Bukreeva, Alesya, and Sergei Grishunin. “Estimation of Impact of ESG Practices’ Performance and Their Disclosure on Company’s Value.” *Procedia Computer Science* 221 (2023): 322–329. <https://doi.org/10.1016/j.procs.2023.07.044>.
- Camilleri, Mark Anthony. “Theoretical Insights on Integrated Reporting: The Inclusion of Non-Financial Capitals in Corporate Disclosures.” *Corporate Communications* 23, no. 4 (2018): 567–581.
- Cassia, Raúl, Macarena Nocioni, Natalia Correa-Aragunde, and Lorenzo Lamattina. “Climate Change and the Impact of Greenhouse Gasses: CO2 and NO, Friends and Foes of Plant Oxidative Stress.” *Frontiers in Plant Science*. Frontiers Media S.A., March 1, 2018.
- Chen, Bin, Jing Dai, and Enrico Sciubba. “Ecological Accounting for China Based on Extended Exergy.” *Renewable and Sustainable Energy Reviews* 37, no. September (2014): 234–237.
- Choudhury, Masudul Alam, and Mohammad Nurul Alam. “Corporate Governance in Islamic Perspective.” *International Journal of Islamic and Middle Eastern Finance and Management* 6, no. 3 (2013): 180–199.
- Choudhury, Masudul Alam, and Sofyan S. Harahap. “Decreasing Corporate Governance in an Ethico-economic General Equilibrium Model of Unity of Knowledge.” *Corporate Governance* 7, no. 5 (2007): 599–611.
- Choudhury, Masudul Alam, and Mohammad Ziaul Hoque. “Corporate Governance in Islamic Perspective.” *Corporate Governance* 6, no. 2 (2006): 116–128.
- Cruz-Suarez, Ana, Alberto Prado-Román, and Miguel Prado-Román. “Cognitive Legitimacy, Resource Access, and Organizational Outcomes.” *RAE Revista de Administracao de Empresas* 54, no. 5 (2014): 575–584.
- Damas, Dading, Rovila EL Maghviroh, and Meidiyah Meidiyah. “Pengaruh Eco-Efficiency, Green Innovation Dan Carbon Emission Disclosure Terhadap Nilai Perusahaan Dengan Kinerja Lingkungan Sebagai Moderasi.” *Jurnal Magister Akuntansi Trisakti* 8, no. 2 (September 27, 2021): 85–108.
- Deegan, Craig, and Christopher Blomquist. “Stakeholder Influence on Corporate Reporting: An Exploration of the Interaction between WWF-Australia and the Australian Minerals Industry.” *Accounting, Organizations and Society* 31, no. 4–5 (2006): 343–372.
- Development, World Commission on Environment and. *Our Common Future*. Oxford: Oxford University Press, 1987.
- Dewi, Putri Kadek Goldina Puteri. “Implementation Of Green Accounting To

- Achieve Sustainable Development.” *Ekombis Review: Jurnal Ilmiah Ekonomi dan Bisnis* 12, no. 3 (2024): 2763–2776.
- Dhar, Bablu Kumar, Sabrina Maria Sarkar, and Foster K. Ayithey. “Impact of Social Responsibility Disclosure between Implementation of Green Accounting and Sustainable Development: A Study on Heavily Polluting Companies in Bangladesh.” *Corporate Social Responsibility and Environmental Management* 29, no. 1 (January 1, 2022): 71–78.
- Díez-Martín, Francisco, Alicia Blanco-González, and Camilo Prado-Román. “The Intellectual Structure of Organizational Legitimacy Research: A Co-Citation Analysis in Business Journals.” *Review of Managerial Science* 15, no. 4 (2020): 1007–1043.
- Dinniyah, Tsabitah, and Nila Firdausi Nuzula. “The Influence of Environmental Cost on Profitability and Firm Value (A Study of First Section Chemical Companies Listed on Japan Stock Exchange in 2016-2018).” *Advances in Economics, Business and Management Research* 191 (2021): 277–280. [www.jpjx.co.jp](http://www.jpjx.co.jp).
- Donnelly, Ray, and Mark Mulcahy. “Board Structure, Ownership, and Voluntary Disclosure in Ireland.” *Corporate Governance An International Review* 16, no. 5 (2008): 416–429.
- Dosinta, Nina Febriana, Erni Panca Kurniasih, Metasari Kartika, and Gita Leorinita. “Corporate Reporting, Corporate Governance, and Sustainable Development Goals Disclosures.” *Jurnal Aplikasi Akuntansi* 8, no. 2 (2024): 324–335.
- Dura, Justita, and Riyanto Setiawan Suharsono. “Application Green Accounting To Sustainable Development Improve Financial Performance Study In Green Industry.” *Jurnal Akuntansi* 26, no. 2 (May 31, 2022): 192–212.
- Dwi, Novia, and Sri Lestari Kurniawati. “Pengaruh Islamic Corporate Governance, Intellectual Capital Dan Sharia Compliance Terhadap Profitabilitas Bank Umum Syariah.” *Jurnal Syarikah: Jurnal Ekonomi Islam* 8, no. 1 (2022): 24–33.
- Elahi, Ehsan, Zainab Khalid, Muhammad Zubair Tauni, Hongxia Zhang, and Xing Lirong. “Extreme Weather Events Risk to Crop-Production and the Adaptation of Innovative Management Strategies to Mitigate the Risk: A Retrospective Survey of Rural Punjab, Pakistan.” *Technovation* 117, no. March 2021 (2022): 102255. <https://doi.org/10.1016/j.technovation.2021.102255>.
- Erin, Olayinka Adedayo, and Paul Olojede. “Do Nonfinancial Reporting Practices Matter in SDG Disclosure? An Exploratory Study.” *Meditari Accountancy Research* 32, no. 4 (July 2, 2024): 1398–1422. <https://www.emerald.com/insight/content/doi/10.1108/MEDAR-06-2023-2054/full/html>.
- Eti Kusmiati, and Marti Dewi Ungkari. “Application of Shariah Enterprise Theory on Disclosure of Corporate Social Responsibility in Sharia Banking.” *El-Qish: Journal of Islamic Economics* 1, no. 2 (2021): 119–131.
- Exsanti, Putri, Yuliani Yuliani, and Shelfi Malinda. “Corporate Governance Dan

- Kinerja Keuangan Perusahaan Pertambangan Indonesia.” *Perspektif: Jurnal Ekonomi & Manajemen Universitas Bina Sarana Informatika* 21, no. 1 (2023): 112–119.
- Fadhilah, Hana. “Pengaruh Islamic Corporate Governance (ICG) Terhadap Financial Shenanigans.” *Jurnal Riset Akuntansi dan Perbankan* Vol.13, no. 1 (2019): 14–22.
- Farag, Hisham, Chris Mallin, and Kean Ow-Yong. “Corporate Governance in Islamic Banks: New Insights for Dual Board Structure and Agency Relationships.” *Journal of International Financial Markets, Institutions and Money* 54 (2018): 59–77. <https://doi.org/10.1016/j.intfin.2017.08.002>.
- Febriyanti, Heni, Ari Kamayanti, and Nur Indah Riwayatanti. “Islamic Social Reporting Dan Islamic Corporate Governance Sebagai Penentu Nilai Perusahaan.” *Imanensi: Jurnal Ekonomi, Manajemen, dan Akuntansi Islam* 7, no. 1 (2022): 1–12.
- Fernando, Susith;, and Stewart Lawrence. “A Theoretical Framework for CSR Practices: Integrating Legitimacy Theory, Stakeholder Theory and Institutional Theory Future Developments in Corporate Social Responsibility Disclosure and Performance Practices in Developing Countries View Project A THEORE.” *Stewart The Journal of Theoretical Accounting* 10, no. 1 (2014): 149–178. <https://www.sciencedirect.com/science/article/pii/S0361368217300491><https://www.journals.elsevier.com/accounting-organizations-and-society>Viewproject.
- Fitriani, Anis. “Pengaruh Kinerja Lingkungan Dan Biaya Lingkungan Terhadap Kinerja Keuangan Pada BUMN.” *Jurnal Ilmu Manajemen* 1, no. 1 (2013): 137–148. <https://ejournal.unesa.ac.id/index.php/jim/article/view/1501>.
- Franks, Daniel M., Rachel Davis, Anthony J. Bebbington, Saleem H. Ali, Deanna Kemp, and Martin Scurrah. “Conflict Translates Environmental and Social Risk into Business Costs.” *Proceedings of the National Academy of Sciences of the United States of America* 111, no. 21 (2014): 7576–7581.
- Friske, Wesley, Seth A. Hoelscher, and Atanas Nik Nikolov. “The Impact of Voluntary Sustainability Reporting on Firm Value: Insights from Signaling Theory.” *Journal of the Academy of Marketing Science* 51 (2022): 372–392.
- Gantino, Rilla, Endang Ruswanti, and Agung Mulyo Widodo. “Green Accounting And Intellectual Capital Effect On Firm Value Moderated By Business Strategy.” *Jurnal Akuntansi* 27, no. 1 (2023): 38–61. <http://dx.doi.org/10.24912/jm.v27i1.1118>.
- García-Sánchez, Isabel María, Víctor Amor-Esteban, and David Galindo-álvarez. “Communication Strategies for the 2030 Agenda Commitments: A Multivariate Approach.” *Sustainability (Switzerland)* 12, no. 24 (2020): 1–25.
- Gautama So, Idris, Hasnah Haron, Anderes Gui, Elfindah Princes, and Synthia Atas Sari. “Sustainability Reporting Disclosure in Corporates: Do Human Governance, Corporate Governance, and IT Usage Matter?” *Global Conference on Business and Social Sciences Proceeding* 12, no. 1 (2021): 95–95.
- Ghozali, Imam. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. 8th

- ed. Semarang: Badan Penerbit Universitas Diponegoro, 2018.
- Ghufroon, Muhammad. "Fikih Lingkungan." *Al-Ulum: Jurnal Studi Islam* 10, no. 1 (2010): 159–176.
- Giannopoulos, George, Renate Victoria Kihle Fagernes, Mahmoud Elmarzouky, and Kazi Abul Bashar Muhammad Afzal Hossain. "The ESG Disclosure and the Financial Performance of Norwegian Listed Firms." *Journal of Risk and Financial Management* 15, no. 6 (2022).
- Gladia, Prima, and Surya Rahardja. "Environmental Disclosure Dan Hard Environmental." *Diponegoro Journal of Accounting* 2, no. 2 (2013): 465–474.
- Gonzalez, Candy Chamorro, and Ketty Herrera Mendoza. "Green Accounting in Colombia: A Case Study of the Mining Sector." *Environment, Development and Sustainability* 23 (2021): 6453–6465.
- Guthrie, James, Cuganesan Suresh, and Leanne Ward. "Legitimacy Theory: A Story of Reporting Social and Environmental Matters within the Australian Food and Beverage Industry." In *Proceedings of the Fifth Asia Pacific Interdisciplinary Research in Accounting Conference*, edited by S. Lawrence and M.J. Milne, 1–35, 2007.
- Haholongan, Rutinaias. "Kinerja Lingkungan Dan Kinerja Ekonomi Perusahaan Manufaktur Go Public." *Jurnal Ekonomi dan Bisnis* 19, no. 3 (2016): 413.
- Halkos, George, and Stylianos Nomikos. "Corporate Social Responsibility: Trends in Global Reporting Initiative Standards." *Economic Analysis and Policy* 69 (2021): 106–117.
- Harahap, Sofyan Syafitri. *Kerangka Teori & Tujuan Akuntansi Syari'ah*. Jakarta: Pustaka Quantum, 2008.
- Harun, Mohd Shukor, Khaled Hussainey, Khairul Ayuni Mohd Kharuddin, and Omar Al Farooque. "CSR Disclosure, Corporate Governance and Firm Value: A Study on GCC Islamic Banks." *International Journal of Accounting & Information Management* 28, no. 4 (2020): 607–638.
- Haryati, Tantina. "The Role of Environmental Accounting in Social Responsibility with the Classical and Contemporary Maqashid Sharia Approach." *Nusantara Science and Technology Proceedings 2022* (2022): 1–5.
- Hasanah, Shofia Mauizotun, and Romi Kurniawan. "The Concept of Islamic Corporate Governance." *Iqtishaduna* 10, no. 1 (2019): 31–54.
- Hashim, Fathyah, Nur Darina Mahadi, and Azlan Amran. "Corporate Governance and Sustainability Practices in Islamic Financial Institutions: The Role of Country of Origin." *Procedia Economics and Finance* 31, no. 15 (2015): 36–43. [http://dx.doi.org/10.1016/S2212-5671\(15\)01129-6](http://dx.doi.org/10.1016/S2212-5671(15)01129-6).
- Hassan, Abdul Olalekan, Kwara State Polytechnic, and Wasiu Ajani Musa. "SUSTAINABILITY REPORTING AND FIRM ' S VALUE ; EMPIRICAL EVIDENCE FROM NON-FINANCIAL SECTOR," no. February (2023).
- Higgins, Robert C. "How Much Growth Can a Firm Afford?" *Financial Management* 6, no. 3 (1977): 7–16.
- Husnan, S., and P. Eny. *Dasar-Dasar Manajemen Keuangan*. Edisi Keen. Yogyakarta: UPP STIM YKPN, 2012.
- Hussain, Nazim, Ugo Rigoni, and René P. Orij. "Corporate Governance and

- Sustainability Performance: Analysis of Triple Bottom Line Performance.” *Journal of Business Ethics* 149, no. 2 (2018): 411–432.
- Iannou, Ioannis, and George Serafein. “Corporate Sustainability: A Strategy? Ioannis Ioannou and George Serafein □ First Draft: October 29.” *Harvard Business School - Working Paper* 44, no. 0 (2021): 1–55.
- Iqbal, Zamir, and Abbas Mirakhor. “Stakeholders Model of Governance in Islamic Economic System.” *Islamic Economic Studies* 11, no. 2 (March 2004) (2004): 43–63. [http://mpira.ub.uni-muenchen.de/56027/1/MPRA\\_paper\\_56027.pdf](http://mpira.ub.uni-muenchen.de/56027/1/MPRA_paper_56027.pdf).
- Iriyani, Alivia Birru Audria, Siti Zubaidah, Novitasari Agus Saputri, and Ahmad Waluyo Jati. “The Effect Of Environmental Costs And Environmental Performance Disclosures On Profitability (Empirical Study On Mining Companies Listed On The Indonesia Stock Exchange).” *Proceedings of Islamic Economics, Business, and Philanthropy* 1, no. 2 (2022): 445–459. <https://jurnalfebi.iainkediri.ac.id/index.php/proceedings>.
- Isaac, Ikpor M, and Ituma Enuma. “Environmental Accounting and Sustainable Financial Performance: Evidence from the Nigerian Petroleum Industry.” *International Journal of Applied Environmental Sciences* 14, no. 1 (2019): 85–93. <http://www.ripublication.com>.
- Ishartono, Ishartono, and Santoso Tri Raharjo. “Sustainable Development Goals (SDGs) Dan Pengentasan Kemiskinan.” *Social Work Journal* 6, no. 2 (2020): 154–272.
- Istrefi, Vjollca. “Corporate Governance in Islamic Financial Institutions.” *Journal of Governance and Regulation* 9, no. 2 (2020): 75–82.
- Ito, Haruyoshi. “Analysis of Impacts of SDGs Activities on Firm Value and Utility.” *Communications of the Japan Association of Real Options and Strategy* 10, no. 1 (2018): 42–56.
- Jan, Ahmad Ali, Fong Woon Lai, Muhammad Umar Draz, Muhammad Tahir, Syed Emad Azhar Ali, Muhammad Zahid, and Muhammad Kashif Shad. “Integrating Sustainability Practices into Islamic Corporate Governance for Sustainable Firm Performance: From the Lens of Agency and Stakeholder Theories.” *Quality and Quantity* 56, no. 5 (2022): 2989–3012. <https://doi.org/10.1007/s11135-021-01261-0>.
- Jan, Ahmad Ali, Fong Woon Lai, and Muhammad Tahir. “Developing an Islamic Corporate Governance Framework to Examine Sustainability Performance in Islamic Banks and Financial Institutions.” *Journal of Cleaner Production* 315, no. June (2021): 128099. <https://doi.org/10.1016/j.jclepro.2021.128099>.
- Jayanti, Dwi, and Romli. “Application of Green Accounting to Company Values through Profitability.” *Jurnal Ilmiah Akuntansi dan Keuangan* 5, no. 11 (2022): 2023. <https://journal.ikopin.ac.id/index.php/fairvalue>.
- Jha, Milind Kumar, and K. Rangarajan. “Analysis of Corporate Sustainability Performance and Corporate Financial Performance Causal Linkage in the Indian Context.” *Asian Journal of Sustainability and Social Responsibility* 5, no. 1 (2020).
- Jones, Michael John. “Accounting for the Environment: Towards a Theoretical Perspective for Environmental Accounting and Reporting.” *Accounting*

- Forum* 34, no. 2 (2010): 123–138.
- Joseph, Corina, Juniati Gunawan, Nero Madi, Tamoi Janggu, Mariam Rahmat, and Nafsiah Mohamed. “Realising Sustainable Development Goals via Online Integrity Framework Disclosure: Evidence from Malaysian and Indonesian Local Authorities.” *Journal of Cleaner Production* 215 (2019): 112–122.
- Kashi, Aghilasse, Abdelkader Laallam, Naji Mansour Nomran, Ala Azmi Abumughli, and Tamy Al-Binali. “Do Institutional Environment and Corporate Governance Structures Determine Islamic Banks’ Sustainability Performance? Evidence across Key Jurisdictions in Islamic Finance Industry.” *Borsa Istanbul Review* 24, no. June (2024): 1088–1100.
- Kiliç, Merve, Cemil Kuzey, and Ali Uyar. “The Impact of Ownership and Board Structure on Corporate Social Responsibility (CSR) Reporting in the Turkish Banking Industry.” *Corporate Governance* 15, no. 3 (2015): 357–374.
- Kim, Seonghoon, Ann Terlaak, and Matthew Potoski. “Corporate Sustainability and Financial Performance: Collective Reputation as Moderator of the Relationship between Environmental Performance and Firm Market Value.” *Business Strategy and the Environment* 30, no. 4 (2021): 1689–1701.
- Krechovská, Michaela, and Petra Taušl Procházková. “Sustainability and Its Integration into Corporate Governance Focusing on Corporate Performance Management and Reporting.” *Procedia Engineering* 69 (2014): 1144–1151. <http://dx.doi.org/10.1016/j.proeng.2014.03.103>.
- Kurnianto, Wahyutama Aptria, Sudarwati Sudarwati, and Burhanudin Burhanudin. “Mekanisme Good Corporate Governance Terhadap Kinerja Perusahaan Yang Terdaftar Di Jakarta Islamic Index (Jii) Tahun 2014-2016.” *Jurnal Manajemen dan Keuangan* 8, no. 1 (2019): 12–20.
- Kurniawan, Agus, Ahmad Hazas Syarif, and Desiyana Safitri. “Pengaruh Islamic Corporate Governance Dan Manajemen Laba Terhadap Nilai Perusahaan Di Bank Umum Syari’ah Periode 2018-2021.” *Jurnal Ilmiah Raflesia Akuntansi* 10, no. 1 (2024): 97–102.
- Lako, Andreas. “Ecological Crisis and Urgency of Green Accounting.” *Majalah Akuntan Indonesia*, 2017. <https://www.researchgate.net/publication/323388047>.
- Lassala, Carlos, Maria Orero-Blat, and Samuel Ribeiro-Navarrete. “The Financial Performance of Listed Companies in Pursuit of the Sustainable Development Goals (SDG).” *Economic Research-Ekonomska Istrazivanja* 34, no. 1 (2021): 427–449. <https://doi.org/10.1080/1331677X.2021.1877167>.
- Lawati, Hidayat Al, and Khaled Hussainey. “Does Sustainable Development Goals Disclosure Affect Corporate Financial Performance?” *Sustainability* 14, no. 13 (2022): 1–14.
- Lestari, Rini, Fara Aisyah Nadira, Nurleli, and Helliana. “Pengaruh Penerapan Green Accounting Terhadap Tingkat Profitabilitas Perusahaan (Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Di BEI Tahun 2015-2017).” *Jurnal Kajian Akuntansi* 20, no. 2 (2019): 124–131.
- Li, Juan, Yi Qu, Dayu Wang, and Nan Zheng. “The Role of Institutional Linkages and Regional Institutions in the Location Choice of Outward Foreign Direct

- Investment: Empirical Evidence From Chinese Firms.” *Journal of Social Economics Research* 9, no. 1 (2022): 10–26.
- Lodhia, Sumit, Amanpreet Kaur, and Gerard Stone. “The Use of Social Media as a Legitimation Tool for Sustainability Reporting: A Study of the Top 50 Australian Stock Exchange (ASX) Listed Companies.” *Meditari Accountancy Research* 28, no. 4 (2020): 613–632.
- Lumbanraja, Thorman. “Pengaruh Nilai Aset Bersih Dan Laba Bersih Terhadap Kapitalisasi Saham Perusahaan Properti Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia (Bei).” *Jurnal Terapan Ilmu Manajemen dan Bisnis* 2, no. 1 (2019): 91–118.
- Maama, Haruna, and Kingsley Opoku Appiah. “Green Accounting Practices: Lesson from an Emerging Economy.” *Qualitative Research in Financial Markets* 11, no. 4 (October 23, 2019): 456–478.
- Maditinos, Dimitrios, Dimitrios Chatzoudes, Charalampos Tsairidis, and Georgios Theriou. “The Impact of Intellectual Capital on Firms’ Market Value and Financial Performance. Journal of Intellectual Capital.” *Journal of Intellectual Capital* 12, no. 1 (2011): 132–151.
- Mahajan, Ritika, Weng Marc Lim, Monica Sareen, Satish Kumar, and Rajat Panwar. “Stakeholder Theory.” *Journal of Business Research* 166, no. December 2022 (2023): 114104.  
<https://doi.org/10.1016/j.jbusres.2023.114104>.
- Mahboob, Farhan, Muhammad Asif Qureshi, Maira Anis, Hayfa Kazouz, Waqas Khaled, and Abdul Ghaffar. “Islamic Corporate Governance Beyond IFIs : Conceptual Evolution , Challenges & Future Endeavors.” *Journal of Xidian University* 16, no. May 2022 (2023): 399–417.
- Makarenko, Inna, and Alex Plastun. “The Role of Accounting in Sustainable Development.” *Accounting and Financial Control* 1, no. 2 (2017): 4–12.
- Meadows, Dennis L., and Jorgen Randers. “Adding the Time Dimension to Environmental Policy.” *International Organization* 26, no. 2 (1972): 213–233.
- Meindarto, Andy, and Fitri Lukiasuti. “Pengaruh Corporate Governance Terhadap Nilai Perusahaan Pada Perusahaan Perbankan Yang Terdaftar Di BEI Tahun 2011-2014.” *Telaah Bisnis* 17, no. 2 (2017): 145–168.
- Meiyana, Aida. “Pengaruh Kinerja Lingkungan, Biaya Lingkungan, Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Dengan Corporate Social Responsibility Sebagai Variabel Intervening: Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-.” Universitas Negeri Yogyakarta, 2018.
- Meiyana, Aida, and Mimin Nur Aisyah. “Pengaruh Kinerja Lingkungan, Biaya Lingkungan, Dan Ukuran Perusahaan Terhadap Kinerja Keuangan Dengan Corporate Social Responsibility Sebagai Variabel Intervening.” *Nominal: Barometer Riset Akuntansi dan Manajemen* 8, no. 1 (2019): 1–18.
- Meldona, Ninda Aulia Riska, Sulis Rochayatun, and Fajar Nurdin. “Corporate Social Responsibility Disclosure Through Sharia Enterprise Theory” 135, no. Aicmbs 2019 (2020): 171–179.
- Meutia, Inten, Shelly F. Kartasari, and Zulnaidi Yaacob. “Stakeholder or

- Legitimacy Theory? The Rationale behind a Company's Materiality Analysis: Evidence from Indonesia." *Sustainability (Switzerland)* 14, no. 13 (2022).
- Michelon, Giovanna, and Antonio Parbonetti. "The Effect of Corporate Governance on Sustainability Disclosure." *Journal of Management and Governance* 16, no. 3 (2012): 477–509.
- Mohammed, Sulaiman Abdullah Saif Al-Nasser, and Joriah Muhammed. "The Relationship between Agency Theory, Stakeholder Theory and Shariah Supervisory Board in Islamic Banking: An Attempt towards Discussion." *Humanomics* 33, no. 1 (2017): 75–83.
- Muchtamarini, Yulia, and Jalaluddin Jalaluddin. "Analisis Akuntabilitas Pengelolaan Zakat Berdasarkan Syariah Enterprise Theory Pada Baitul Mal Kota Banda Aceh." *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi* 5, no. 3 (2020): 328–336.
- Muflikhah, Khainun, and Fetria Eka Yudiana. "The Effect of ICG and Capital Adequacy on the Value of the Company with ISR as a Moderating Variable." *IQTISHODUNA* 18, no. 2 (2022): 175–186.
- Musthafa, Tatang Fatah, Iwan Triyuwono, and Noval Adib. "Application of Asset Revaluation By the Public Assessment Office: A Reflection of Sharia Accounting, Shari'Ah Enterprise Theory." *International Journal of Economics, Business and Accounting Research (IJEBAR)* 4, no. 03 (2020): 16–26.
- Nandiwardhana, Aditya Pratama, Dan Cudjoe, and Dudi Permana. "A Sustainable Development Assessment Of Indonesia's State Banks Financing For The Industrial And Non-Industrial Sector." *Journal of Sustainable Finance & Investment* 12, no. 3 (2022): 894–911.
- Nasim, Arim, and Siska Yulia Solihati. "Comparison Analysis of Sharia Banking Financial Performance Using Income Statement Approach and Value Added Statement Approach" 65, no. Icebef 2018 (2019): 85–87.
- Nengsih, Titin Agustin, M Nazori Majid, and Pahlevi Ade Reza. "Pengaruh Penerapan Green Accounting Dan Environmental Performance Terhadap Return on Asset." *J-MAS (Jurnal Manajemen dan Sains)* 7, no. 2 (October 26, 2022): 455.
- Nguyen, Thi Thuc Doan. "An Empirical Study on the Impact of Sustainability Reporting on Firm Value." *Journal of Competitiveness* 12, no. 3 (2020): 119–135.
- Noiang, Chanamate, Dararat Phoprachak, Songwit Charoenkitthanalap, and Kusuma Dampitakse. "Sustainable Development Disclosure towards Firm Value through Financial Strength among Enlisted Firms in Stock Exchange of Thailand during COVID-19 Outbreak." *Central European Management Journal*, no. March (2023).
- Novandito, Lucky, and Rina Trisnawati. "Pengaruh Csr, Gcg, Pengungkapan Laporan Berkelanjutan, Risiko Perusahaan, Dan Kepemilikan Asing Terhadap Pengungkapan Sdgs." *SEIKO: Journal of Management & Business* 7, no. 2 (2024): 758–774.
- Nugrahanti, Ar-rum Rizkiani, and Hidayati Nasrah. "The Effect of Green

- Accounting , Carbon Emission Disclosure and Operating Costs on Firm Value with the Sharia Muqashid Index as a Mediating Variable” 19, no. 1 (2024): 115–132.
- Nugroho, Wawan Cahyo. “Efek Mediasi Profitabilitas Pada Pengaruh Green Accounting Terhadap Nilai Perusahaan.” *E-Jurnal Akuntansi* 33, no. 3 (March 26, 2023): 648.
- Nurhadi, Hadi, Basyiruddin Nur, Yeni Elfiza Abbas, and Budi Andru. “The Effect of Experience and Professionalism on Auditor’s Performance in Jakarta and Surabaya Accounting Firms during Pandemic the COVID – 19.” *Journal of Accounting, Business and Finance Research* 15, no. 2 (2022): 66–72.
- Nurkhin, Ahmad, Kusmuriyanto, Widiyanto, Anna Kania Widiatami, and Ida Nur Aeni. “Do Corporate Governance Implementation and Bank Characteristics Improve the Performance of Indonesian Islamic Banking? Before-COVID-19 Pandemic Analysis.” *Banks and Bank Systems* 18, no. 3 (2023): 126–135.
- Nwaimo, Steve Chijioko. “EFFECT OF ENVIRONMENTAL COST ON PERFORMANCES OF QUOTED FIRMS IN SUB-SAHARAN AFRICA, 2007-2016.” *European Journal of Accounting, Auditing and Finance Research* 8, no. 7 (2020): 97–120.
- Nyahuna, Thomas, and Mishelle Doorasamy. “DO ENVIRONMENTAL COSTS IMPACT FINANCIAL SUSTAINABILITY? AN EMERGING MARKET’S PERSPECTIVE.” *International Journal of Environmental, Sustainability, and Social Science* 2, no. 019 (2023): 644–651.
- Obid, Siti Normala Sheikh, and Babak Naysary. “Toward a Comprehensive Theoretical Framework for Shariah Governance in Islamic Financial Institutions.” *Journal of Financial Services Marketing* 19 (2014): 304–318.
- Okoye, Emma Ik., and Segun Idowu Adeniyi. “Effects of Environmental Protection Cost on Product Price in Nigeria: Study of Brewing Industry.” *Nigerian Chapter of Arabian Journal of Business and Management Review* 4, no. 2 (2017): 52–58.
- Oktaviana, Ulfi Kartika, Tiara Juliana Jaya, and Titis Miranti. “The Role of Islamic Social Reporting, Islamic Corporate Governance and Maqashid Syariah Index on Firm Value with Firm Size as Moderation Variable.” *Proceedings of the International Conference on Engineering, Technology and Social Science (ICONETOS 2020)* 529, no. Iconetos 2020 (2021): 195–201.
- Owen, John R., and Deanna Kemp. “Social Licence and Mining: A Critical Perspective.” *Resources Policy* 38, no. 1 (2013): 29–35.
- Padilla-Lozano, Carmen Paola, and Pablo Collazzo. “Corporate Social Responsibility, Green Innovation and Competitiveness – Causality in Manufacturing.” *Competitiveness Review* 32, no. 7 (2022): 21–39.
- Padli, M. Syaiful, Nur Diana, and Afifudin. “Pengaruh Good Corporate Governance, Maqashid Sharia, Dan Profitabilitas Terhadap Nilai Perusahaan (Studi Empiris Pada Bank Umum Syariah Di Indonesia Periode 2012-2017).” *E-Jra* 08, no. 01 (2019): 1–13.
- Pahlevi, Reza Widhar. “Implementation of Islamic Corporate Governance and Competitive Advantage in SMEs: A Systematic Literature Review

- Approach.” *Asian Management and Business Review* 2, no. 1 (2022): 13–23.
- Pemer, Frida, Love Börjesson, and Andreas Werr. “The Role of Chief Executive Tenure for Public Organizations’ Hiring of Management Consultants.” *Governance* 33, no. 2 (2020): 269–285.
- Phan, Thi Thu Hien, Hiep Xuan Tran, Trung Thanh Le, Ninh Nguyen, Simon Pervan, and Manh Dung Tran. “The Relationship between Sustainable Development Practices and Financial Performance: A Case Study of Textile Firms in Vietnam.” *Sustainability (Switzerland)* 12, no. 15 (2020): 1–21.
- Please, Khairunnisa, Azhari Akmal Tarigan, and Muhammad Yafiz. “Iwan Triyuwono’s Thought About The Concept Of Sharia Enterprise Theory In The Development Of Sharia Accounting Theory In Indonesia.” *Al-Masharif: Jurnal Ilmu Ekonomi dan Keislaman* 10 (2022): 127–142.
- Pratiwi, Aliah, Nafisah Nurulrahmatiah Nurulrahmatiah, Intisari Haryanti Haryanti, Nurul Huda Huda, and Ita Iftitah Iftitah. “Pengaruh Penerapan Green Accounting Terhadap Tingkat Profitabilitas Pada Perusahaan Farmasi Yang Terdaftar Di Bursa Efek Indonesia.” *Jurnal Ilmiah Satyagraha* 6, no. 1 (2023): 164–181.
- Puspitasari, Novi, Sela Jururi, and Sutan Emir Hidayat. “EFFECTS OF INTERNAL FINANCE , ISLAMIC GOVERNANCE AND ISLAMIC CORPORATE RESPONSIBILITY ON PROFITABILITY : EVIDENCE OF ISLAMIC BANKING IN INDONESIA Novi Puspitasari A , Sela Jururi B , Sutan Emir Hidayat C Article History : Keywords : Financial Performance.” *JPB: International journal of professional business review* 8 (2023): 1–21.
- Putra, Rediyanto, and Rahma Rina Wijayanti. “Islamic Values in the Annual Reports of the Shariah Bank to Create a Sharia Value-Added.” *Journal of Accounting and Investment* 21, no. 1 (2020).
- Putri, Helfiani, Lilik Handajani, and Indria Puspitasari Lenap. “Pengaruh Green Accounting, Environmental Performance, Dan Material Flow Cost Accounting (MFCA) Terhadap Sustainable Development.” *PERFORMANCE: Jurnal Bisnis & Akuntansi* 14, no. 1 (2024): 317–329.
- PWC. “Engaging with the Sustainable Development Goals.” <https://www.pwc.com/sdg>, 2015.  
[https://www.pwc.com/gx/en/sustainability/SDG/SDG\\_Research\\_FINAL.pdf](https://www.pwc.com/gx/en/sustainability/SDG/SDG_Research_FINAL.pdf).
- Quddus, Abdul, Drahomira Pavelkova, Sarfraz Hussain, and Tien Phat Pham. “The Impact of Investment Decisions on Firm Financial Performance Moderated By Economic Policy Uncertainty: Evidence From the Manufacturing Sector of Pakistan.” *Asian Economic and Financial Review* 12, no. 11 (2022): 969–981.
- Quttainah, Majdi A., and Ali R. Almutairi. “Corporate Ethics: Evidence from Islamic Banks.” *Journal of Management and Governance* 21, no. 4 (2017): 815–840.
- Rahman, Abdul Rahim Abdul. “Issues in Corporate Accountability and Governance: An Islamic Prespective.” *The American Journal of Islamic Social Sciences* 15, no. 1 (1998): 55–69.
- Razak, Linda Arisanty, Wahyuni Wahyuni, and Nur Azizah. “Determinan Green

- Accounting Terhadap Sustainable Development Pada Perusahaan Pertambangan Yang Terdaftar Di BEI.” *Al-Buhuts* 19, no. 1 (2023): 587–601. <https://journal.iaingorontalo.ac.id/index.php/ab/article/view/3813%0Ahttps://journal.iaingorontalo.ac.id/index.php/ab/article/download/3813/1810>.
- Ridha, Mifthahul, and Umiyati Umiyati. “Sharia Compliance, Islamic Corporate Governance Dan Non Performing Financing Terhadap Pengungkapan Fraud Bank Umum Syariah.” *Jurnal Akuntansi dan Governance* 3, no. 1 (2022): 1.
- Rismawati, Artias, and Anton Bawono. “Environmental Performance, Islamic Corporate Governance, and Liquidity’s Impact on Financial Performance with Sustainability Reporting as a Mediating Factor.” *Journal of Accounting and Digital Finance* 2, no. 3 (2022): 184–200.
- Rochmawati, Nur Endah, Tarjo Tarjo, and Siti Musyarofah. “The Implementation of Good Corporate Governance and Efforts To Prevent Fraud in Banking Companies.” *Jurnal Reviu Akuntansi dan Keuangan* 10, no. 1 (2020): 136–149.
- Sadek, Daing Maruak, Khilmy Abd Rahim, and Zakaria Abas. “Islamic Corporate Governance In Islamic Financial Institutions.” *International Journal of Academic Research in Business and Social Sciences* 8, no. 4 (2018): 1–10.
- Safieddine, Assem. “Islamic Financial Institutions and Corporate Governance: New Insights for Agency Theory.” *Corporate Governance: An International Review* 17, no. 2 (2009): 142–158.
- Sanoran, Kanyarat (Lek). “Corporate Sustainability and Sustainable Growth: The Role of Industry Sensitivity.” *Finance Research Letters* 53, no. October 2022 (2023): 103596. <https://doi.org/10.1016/j.frl.2022.103596>.
- Sari, Melinda. “PENGARUH BIAYA LINGKUNGAN TERHADAP KINERJA KEUANGAN PERUSAHAAN DENGAN KINERJA LINGKUNGAN SEBAGAI VARIABEL INTERVENING (Studi ....” *Riset Akuntansi Tirtayasa* 08, no. 02 (2023): 100–112. <https://eprints.untirta.ac.id/id/eprint/30918>.
- Sarim, Mohd, Areeba Khan, Asif Akhtar, and Mosab I. Tabash. “Islamic Finance and Corporate Governance: A Proposed Universal Model.” *International Journal of Business Excellence* 19, no. 2 (2019): 243–266.
- Sasanti, Elin Erlina, Susi Retna Cahyaningtyas, and R. Sapto Hendri Boedi Soesaty. “Sustainable Development Goals Disclosures and Company Values.” *Jurnal Riset Akuntansi Aksioma* 19, no. 1 (2020): 29–45.
- Satapo, Yuhan. “Does SDG Performance Lead to Higher Financial Performance: Case of Dow Jones Islamic Market World Index Heavy Industry Sector.” *Astrolabe: A CIS Student Research Journal* 2021, no. 3 (2021): 1–22. <https://www.hbku.edu.qa/sites/default/files/SDGandFinancialPerformance.pdf>
- Schaltegger, Stefan, Jacob Hörisch, and R. Edward Freeman. “Business Cases for Sustainability: A Stakeholder Theory Perspective.” *Organization & Environment* 32, no. 3 (2019): 191–212.
- Setyawan, Wisnu, Nanny Dewi Tanzil, and Dini Rosdin. “Pengaruh Karakteristik Tata Kelola Perusahaan Terhadap Pengungkapan Dukungan SDGS Dalam

- Laporan Keberlanjutan.” *Jurnal Akuntansi Aktual* 9, no. 1 (2022): 15–24.
- Shubiri, F.N., A.Z. Al-Abedallat, and M.M. Abu Orabi. “Financial and Non-Financial Determinants of Corporate Social.” *Journal of Knowledge Management Economics and Information Technology* 2, no. 5 (2012): 1–7.
- Sidarta, Alphasyah Lazuardy, Eko Ganis Sukoharsono, and Alfauzia Noer Rochmatul Laily. “The Influence of Green Accounting on the Company Profitability.” *Revista de Gestão e Secretariado (Management and Administrative Professional Review)* 14, no. 6 (June 19, 2023): 9829–9841.
- Singarimbun, Masri, and Sofian Effendi. *Metode Penelitian Survei*. Jakarta: PT Pustaka LP3ES Indonesia, 1995.
- Suaidah, Yuniap Mujati. “Pengaruh Pengungkapan Akuntansi Lingkungan Dan Kepemilikan Saham Terhadap Nilai Perusahaan Melalui Kinerja Keuangan.” *JAD: Jurnal Riset Akuntansi dan Keuangan Dewantara* 1, no. 2 (2018): 105–116. <https://ejournal.stiedewantara.ac.id/index.php/JAD/issue/view>.
- Subagyo, Pangestu. *Statistika Terapan Untuk Mahasiswa Ekonomi Dan Bisnis*. Yogyakarta: Andi, 2017.
- Suchman, Mark C. “Managing Legitimacy: Strategic and Institutional Approaches.” *The Academy of Management Review* 20, no. 3 (1995): 571–610.
- Sucuahi, William, and Jay Mark Cambarihan. “Influence of Profitability to the Firm Value of Diversified Companies in the Philippines.” *Accounting and Finance Research* 5, no. 2 (2016).
- Sudimas, Muhammad Rezi, Ramdany Ramdany, and Heri Ispriyahadi. “Does Financial Performance Mediate the Impact of Green Accounting and Environmental Performance on Firm Value?” *Journal of Governance Risk Management Compliance and Sustainability* 3, no. 1 (April 30, 2023): 58–73.
- Sugiyono. *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*. Bandung: Alfabeta, 2016.
- Sugosha, Made Jelita. “The Role of Profitability in Mediating Company Ownership Structure and Size of Firm Value in the Pharmaceutical Industry on the Indonesia Stock Exchange.” *International Research Journal of Management, IT and Social sciences* 7, no. 1 (2020): 104–115.
- Suhadak, Kurniaty, Siti Ragil Handayani, and Sri Mangesti Rahayu. “Stock Return and Financial Performance as Moderation Variable in Influence of Good Corporate Governance towards Corporate Value.” *Asian Journal of Accounting Research* 4, no. 1 (2019): 18–34.
- Suhartini, Dwi, Bambang Tjahjadi, and Yenni Fayanni. “Impact of Sustainability Reporting and Governance on Firm Value: Insights from the Indonesian Manufacturing Sector.” *Cogent Business and Management* 11, no. 1 (2024). <https://doi.org/10.1080/23311975.2024.2381087>.
- Sukmadilaga, Citra, Srihadi Winarningsih, Ivan Yudianto, Tri Utami Lestari, and Erlane K. Ghani. “Does Green Accounting Affect Firm Value? Evidence from ASEAN Countries.” *International Journal of Energy Economics and Policy* 13, no. 2 (March 24, 2023): 509–515.
- Suryaningsih, Maria, Susi Susilawati, and Rizki Novianti. “The Effect of Green

- Accounting Implementation.” *Economic Studies Journal (Ikonomicheski Izsledvania)* 33, no. 6 (2024): 180–196.
- Suryanto, Agus, and Refianto Refianto. “Analisis Pengaruh Penerapan Good Corporate Governance Terhadap Kinerja Keuangan.” *Jurnal Bina Manajemen* 8, no. 1 (2019): 1–33.
- Syofyan, Efrizal. *GOOD CORPORATE GOVERNANCE (GCG)*. Unisma Press, 2021.
- Tashkandi, Abdulhadi Abdulrahim. “Shariah Supervision and Corporate Governance Effects on Islamic Banks’ Performance: Evidence from the GCC Countries.” *Journal of Business and Socio-economic Development* 3, no. 3 (2022): 253–264.
- Tjahjadi, Bambang, Noorlailie Soewarno, and Febriani Mustikaningtiyas. “Good Corporate Governance and Corporate Sustainability Performance in Indonesia: A Triple Bottom Line Approach.” *Heliyon* 7, no. 3 (2021): e06453. <http://dx.doi.org/10.1016/j.heliyon.2021.e06453>.
- Trisaningsih, Sri, Bagus Maulana Hendrawan, and Failasuf Herman Hendra. “Application of Green Accounting and Material Flow Cost Accounting Towards Sustainable Development.” *International Journal of Religion* 5, no. 11 (2024): 2814–2819.
- Tsafe, Bashir Mande, and Rashidah Abd Rahman. “Effects of Spirituality on Board Performance in Malaysian Microfinance Firms.” *Middle East Journal of Scientific Research* 18, no. 5 (2013): 675–688.
- Utami, Dwi, and Adi Prasetyo. “The Effect Of Implementation Green Accounting And Green Innovation On The Success Of Sustainable Development Goals (Empirically Study On Basic Material Company On Indonesia Stock Exchange In 2021)” (2024).
- Vivianita, Alfa, Indira Januarti, and Raden Roro Karlina Aprilia Kusumadewi. “Pengaruh Pengungkapan ESG Terhadap Nilai Perusahaan Yang Dimoderasi Oleh Sustainable Growth Rate.” *Jurnal Proaksi* 10, no. 4 (2023): 698–710. <https://doi.org/10.32534/jpk.v10i4.5052>.
- Wang, Owen, Zhuowen Chen, and Xiaotu Ma. “Advancing Sustainable End-of-Life Strategies for Photovoltaic Modules with Silicon Reclamation for Lithium-Ion Battery Anodes.” *Green Chemistry* 26, no. 7 (2024): 3688–3697.
- Wardan, Rizka Yulistiya, and Amalia Rizki. “The Effect of Sustainable Development Goals on Financial Performance With Institutional Ownership As a Moderating Variable.” *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan dan Akuntansi* 16, no. 1 (2024): 75–90.
- Warno, Warno, and Dessy Noor Farida. “Akuntansi Lingkungan : Kajian Penerapan Dalam Perspektif Islam (Studi Kasus Pada Perusahaan Yang Tercatat Di Jakarta Islamic Index (JII)).” *Seminar Nasional dan The 3rd Call for Syariah Paper* (2016): 82–98.
- Wati, Evi Eka, Mohd Shahril, Ahmad Razimi, Ersi Sisdianto, and Lutfia Aprilian. “Implementation of Green Accounting on Company Performance from Maqashid Syariah Index.” *International Business and Accounting Research Journal* 6, no. 2 (2022): 81–91.

- <http://journal.stebilampung.ac.id/index.php/ibarj>.
- Wati, Yenny, Teddy Chandra, Mimelientesa Irman, and Sarli Rahman. "Green Accounting, Corporate Governance, Sustainable Development: The Moderating Effect of Corporate Social Responsibility." *The Indonesian Journal Of Accounting Research* 27, no. 2 (2024): 213–242. <https://ijar-iaikapd.or.id/index.php/ijar/article/view/786%0Ahttps://ijar-iaikapd.or.id/index.php/ijar/article/viewFile/786/240>.
- Worokinasih, Saparila, and Muhammad Lutfi Zuhdi Bin Mohamad Zaini. "The Mediating Role of Corporate Social Responsibility (CSR) Disclosure on Good Corporate Governance (GCG) and Firm Value." *Australasian Accounting, Business and Finance Journal* 14, no. 1 Special Issue (2020): 88–96.
- Yafie, Ali. *Merintis Fiqh Lingkungan Hidup*. Jakarta: Yayasan Amanah, 2006.
- Yuspin, Wardah, and Ata Fauzie. "Good Corporate Governance In Sharia Fintech: Challenges and Opportunities In The Digital Era." *Quality - Access to Success* 24, no. 196 (2023): 221–229.
- Zhang, Shikun, Muhammad Khalid Anser, Michael Yao-Ping Peng, and Chunchun Chen. "Visualizing the Sustainable Development Goals and Natural Resource Utilization for Green Economic Recovery after COVID-19 Pandemic." *Resources Policy* 80, no. November 2022 (2023): 103182. <https://doi.org/10.1016/j.resourpol.2022.103182>.
- Zhong, Shen, Junzhu Hou, Junwei Li, and Wei Gao. "Exploring the Relationship of ESG Score and Firm Value Using FsQCA Method: Cases of the Chinese Manufacturing Enterprises." *Frontiers in Psychology* 13, no. October (2022): 1–13.
- Zubaidah, Siti, and Pipit Diah Pratiwi. "Islamic Corporate Governance, Profitability, Corporate Social Responsibility, and Sustainability Report Disclosure." *Environmental Issues and Social Inclusion in a Sustainable Era* (2023): 263–272.