

Sustainable Accounting: Islamic Perspective and The Research Path

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This study aims to see the development of research on the topic of "*Islamic Sustainable Accounting*" and research plans that can be carried out based on journals published on the theme. This research uses a qualitative method with a bibliometric analysis approach. The data used is secondary data with the theme "*Islamic Sustainable Accounting*" which comes from the Dimension database with a total of 42 journal articles. Then, the data is processed and analyzed using the VosViewer application with the aim of knowing the bibliometric map of "*Islamic Sustainable Accounting*" research development in the world. The results of the study found that in bibliometric author mapping the authors who published the most research with the theme "*Islamic Sustainable Accounting*" were Ratnasari, Ririn Tri and Wijayanti, Provita. Furthermore, based on bibliometric keyword mapping, there are 3 clusters that can become research paths with topics related to *Covid-19 and Islamic Sustainable Accounting*, *Islamic Microfinance and Islamic Sustainable Accounting*, and *Entrepreneurship and Islamic Sustainable Accounting*. Furthermore, the most used words are management, development, accounting, and sustainable development.

Keywords: Islamic Sustainable Accounting; Research Map; Bibliometric; VosViewer

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INTRODUCTION

Islamic Sustainable Accounting is a concept that combines Islamic financial principles with sustainable financial practices (Ramadhan, 2023). It aims to promote sustainable development by preserving wealth and providing for future generations while adhering to Islamic principles (Aldabbagh et al., 2021). Islamic Sustainable Accounting has promising prospects in the future. Jansen et al (2022) explain that Islamic finance can ensure that more financial resources are mobilized sustainably for the SDGs, in a more inclusive way. Hammod (2022) added ESG potential in Islamic Sustainable Accounting associated with Islamic finance, where Islamic finance has great global potential both in terms of growth and "green" credibility, which makes it a strategic solution for companies that want to build sustainability and ESG approaches. Islamic accounting can help achieve sustainable development by preserving available wealth and providing equal opportunities to future generations (Karim, 2023).

The implementation of Islamic sustainable accounting requires a multidisciplinary approach that integrates Islamic financial principles with sustainable development goals. Some steps that can be taken to implement Islamic Sustainable Accounting are 1) increasing the supply of accounting professionals. Professional accounting organizations (PAOs) can increase the supply of accounting professionals experienced in Islamic finance by attracting, educating, and training them to provide the services needed for sustainable development. 2) Incorporate sustainability and accounting courses. Accounting courses can be designed to cover sustainability and accounting, and how to maximize environmental, social, and governance (ESG) performance in a Shariah context. 3) Adopt globally recognized frameworks: Islamic financial institutions can commit to globally recognized frameworks such as the UN Responsible Investment Principles and the UN Responsible Banking Principles, both of which require detailed reporting on one's sustainability efforts and impacts (Jansen et al., 2022). 4) Alignment with sustainable finance principles: Islamic finance has some links to ESG considerations and broader sustainable finance objectives, and there may be similarities between sustainable finance objectives and some of the fundamental principles of Shariah (Damak et al., 2019). Therefore, Islamic finance can align with sustainable finance principles to promote sustainability.

Islamic finance has similar basic principles to sustainable finance, and can contribute to the development of green finance (Harahap et al., 2023).

Therefore, Islamic finance can be developed sustainably with a higher overarching goal that emphasizes maximizing positive value creation and preventing adverse impacts on stakeholders and the environment. On the other hand, Islamic accounting can help achieve sustainable development by preserving existing wealth and providing equal opportunities to future generations (Myers et al., 2015). Therefore, Islamic accounting can be used to promote sustainability by preserving resources for future generations.

However, there are still various obstacles in the implementation of Islamic Sustainable Accounting. One of the challenges in implementing Islamic sustainable accounting is the lack of awareness of Islamic banking, even in Muslim communities. People may lack understanding of Islamic banking terms, products, and principles (Iswanaji, 2018). Kammer et al (2015) added that Islamic finance is complex, and it is difficult to understand the underlying principles and how they relate to sustainable development goals. In addition, other barriers include that the regulatory environment can be a challenge for Islamic finance due to incompatibility with the existing regulatory framework, and the lack of skilled human resources (Iswanaji, 2018). Harahap et al (2023) stated that consumer behavior is another challenge in implementing Islamic sustainable accounting. Then, Nugraha et al (2022) also stated that corporate governance is another challenge in implementing Islamic sustainable accounting. An Islamic corporate governance framework needs to be developed to test the sustainability performance of Islamic finance.

Therefore, it is important to see the extent of the current development of *Islamic Sustainable Accounting* through research, and one method that can be used to see the development of research is bibliometrics using VosViewer. The method is able to create and display author journal maps and research paths based on co-citation data or keyword maps based on shared incident data. Some studies that examine related to *Islamic Sustainable Accounting* include Thottoli et al (2022) examining related to auditing and sustainability accounting; Hassan et al (2021) analyzing bibliometrics of the journal of Islamic accounting and business research; Taqi (2020) analyzing bibliometrics of Islamic accounting research indexed dimensions. Muhammad & Nugraheni (2022) explained the sustainability of Islamic banking human resources through the formulation of Islamic accounting curriculum in higher education; Parte et al (2023) explained the true and fair view/fair presentation as a link between conventional accounting,

sustainability accounting, and Islamic accounting; and Aziz & Ahmad (2018) studied the concept of Islamic green accounting to maintain sustainable growth in Islamic management institutions.

This research was conducted to complement existing research and fill the gaps in previous research and to expand the literature related to *Islamic Sustainable Accounting* through the research path. Specifically, the purpose of this research is to see the development of "Islamic Sustainable Accounting" research around the world published by journals with this theme and see future research opportunities by formulating a research agenda.

LITERATURE REVIEW

Islamic Sustainable Accounting (ISA) is a concept in accounting that combines conventional accounting principles with Islamic values and principles, particularly those related to sustainability and ethics. ISA aims to measure, report, and manage the financial and non-financial performance of companies by considering aspects of sustainability and Islamic values. The same thing is also expressed by Ramadhan (2023) that Islamic Sustainable Accounting is a concept that combines Islamic financial principles with sustainable financial practices. It aims to encourage sustainable development by preserving wealth and providing for future generations while adhering to Islamic principles (Aldabbagh et al., 2021).

There are several key points in Islamic Sustainable Accounting, namely Environmental, Social, and Governance (ESG) considerations. Islamic sustainable finance involves considering ESG factors when investing. This means that financial institutions must support business activities that comply with environmental protocols and play an important role in saving the planet (Ramadhan, 2023). Then, accounting standards. Accounting standards for financial reporting by Islamic financial institutions should be developed because in some cases, existing accounting standards such as IFRS or local GAAP may be considered insufficient to record and report Islamic financial transactions. Next, Shariah-compliant transactions. Shariah-compliant transactions that implement the prohibition of charging interest may be incomparable to conventional financing, and therefore, there may be significant accounting implications (Deloitte, 2023). Finally, the holistic features. In theory, due to its holistic features, the philosophy of Islamic finance has made it healthier compared to the traditional banking system. Islamic finance can be developed sustainably in three areas, namely economic sustainability, environmental

sustainability, and social sustainability (Mirakilov et al., 2023).

Furthermore, there are key differences between Islamic accounting and conventional accounting. In Islamic accounting, financial instruments are contracts that increase and decrease the value of assets and liabilities, and are backed by assets other than money. In contrast, conventional accounting deals with financial instruments that are money-based. Islamic accounting and finance principles are based on the Qur'an, whereas conventional accounting is purely secular. Islamic finance emphasizes accountants' accountability in disclosing information, whereas conventional accounting aims to provide interested users with the necessary information to make decisions. The objective of Islamic accounting is to promote sustainable development by preserving wealth and providing for future generations while adhering to Islamic principles. In contrast, the objective of conventional accounting is to provide interested users with the necessary information to make decisions. Islamic sustainable accounting encourages Small and Medium Enterprises (SMEs) to adopt sustainable financial practices, especially in complying with sustainability reports. Conventional accounting does not necessarily prioritize sustainability reporting. Finally, interest is prohibited in Islamic finance, whereas it is a fundamental part of conventional finance (Jansen et al., 2022; Bayou, 2017).

Some studies that are relevant to the topic of this research include Qizam (2020) identifying convergence between non-financial information and Islamic accounting for Islamic decision uses. The results showed that the decision usefulness of non-financial information has evolved from being a complement to the strategic role of information, adopting the idea of creating shared value (CSV), and sustainable value-creation (SVC). To date, the increased decision usefulness resulting from non-financial information and Islamic accounting literature leads to the same pole (convergence), showing relevant and sustainable shared value for companies for the 3Ps (profit, people, and planet) combined with Islamic accounting concepts, which welcomes many future empirical research opportunities to increase Islamic decision usefulness (IIDU).

Bilal & Alfriji (2022) examined the role of social responsibility accounting in sustainable development in Islamic banks in the Kingdom of Saudi Arabia from the perspective of Al-Rajhi Bank employees. The results concluded that there is a statistically significant relationship between environmental accounting and sustainable development, and the

application of social accounting affects sustainable development in terms of its costs. Alshater et al (2022) explored Islamic accounting literature and attempted to identify the accounting research trends of Islamic financial institutions around the world. The results revealed influential scholarly actors in the field of Islamic accounting, categorizing the intellectual structure into seven streams: Waqf accounting, Zakat accounting, Sharia auditing, corporate Sharia governance and screening, accounting for different modes of Islamic financing, education and ethics.

Other relevant studies, namely Thottoli et al (2022) examined related to auditing and sustainability accounting; Hassan et al (2021) analyzed the bibliometrics of the journal of Islamic accounting and business research; Taqi (2020) analyzed the bibliometrics of Islamic accounting research indexed dimensions. Muhammad & Nugraheni (2022) explained the sustainability of Islamic banking human resources through the formulation of Islamic accounting curriculum in higher education; Parte et al (2023) explained the true and fair view/fair presentation as a link between conventional accounting, sustainability accounting, and Islamic accounting; and Aziz & Ahmad (2018) studied the concept of Islamic green accounting to maintain sustainable growth in Islamic management institutions.

RESEARCH METHODOLOGY

In this research, various scientific journal publications related to the theme of "*Islamic Sustainable Accounting*" around the world are used as data sources. Data is collected by searching for journal publications indexed in the Dimension database using the keyword "*Islamic Sustainable Accounting*". After that, scientific articles or journals that are relevant to the research theme will be selected based on the publication data that has been collected. Journals equipped with DOI are the criteria in the screening process and data processing using software. There are 42 journal articles published from within the research theme "*Islamic Sustainable Accounting*". The development of publication trends related to the research topic was analyzed using VOSviewer software, which can generate bibliometric maps and allow for more detailed analysis.

In order to build the map, VOSviewer uses the abbreviation VOS which refers to Visualizing Similarity. In previous studies, the VOS mapping technique has been used to obtain bibliometric visualizations which are then analyzed. Furthermore, VOSviewer is able to create and display author journal maps based on co-citation

data or keyword maps based on co-occurrence data. Therefore, this study will analyze journal maps related to "*Islamic Sustainable Accounting*", including author maps, and keywords which are then analyzed for research paths that can be carried out in the future through clusters on *keyword mapping*.

This research uses a descriptive qualitative approach with meta-analysis and descriptive statistical literature study based on 42 journal publications that discuss the theme of "*Islamic Sustainable Accounting*". Meta-analysis is a method that integrates previous research related to a particular topic to evaluate the results of existing studies. Furthermore, the qualitative method used in this research is also referred to as a constructive method, where the data collected in the research process will be constructed into themes that are easier to understand and meaningful. The sampling technique used in this research is purposive non-probability sampling method, which aims to fulfill certain information in accordance with the desired research objectives.

RESULTS AND DISCUSSION

This research discusses "*Islamic Sustainable Accounting*" by utilizing 42 publications of journal articles indexed in Dimension. Bibliometrics is a method used to measure and evaluate scientific performance by taking into account factors such as citations, patents, publications, and other more complex indicators. Bibliometric analysis is conducted to evaluate research activities, laboratories, and scientists, as well as the performance of countries and scientific specializations. Some of the steps in bibliometric analysis include identifying the background of the research, collecting the databases to be used, and determining the main indicators to be used in the research.

This section will deepen the meta-analysis results by showing a visual mapping chart depicting 42 journals related to "*Islamic Sustainable Accounting*". In this study, mapping is done by analyzing keywords and important or unique terms contained in journal articles. Mapping is a process to identify knowledge elements, configurations, dynamics, dependencies, and interactions among these elements. The results of network visualization of 42 journals with the theme "*Islamic Sustainable Accounting*" will be explained in more detail in the next section.

Bibliometric Author Mapping

By using bibliometric analysis using VOSviewer software, a mapping of authors contributing to the field

of "Islamic Sustainable Accounting" is obtained. The resulting image provides a visual representation of the mapping, the bigger and brighter the point marked in

yellow, the more the number of journal publications related to the theme of "Islamic Sustainable Accounting" that have been published by that author.

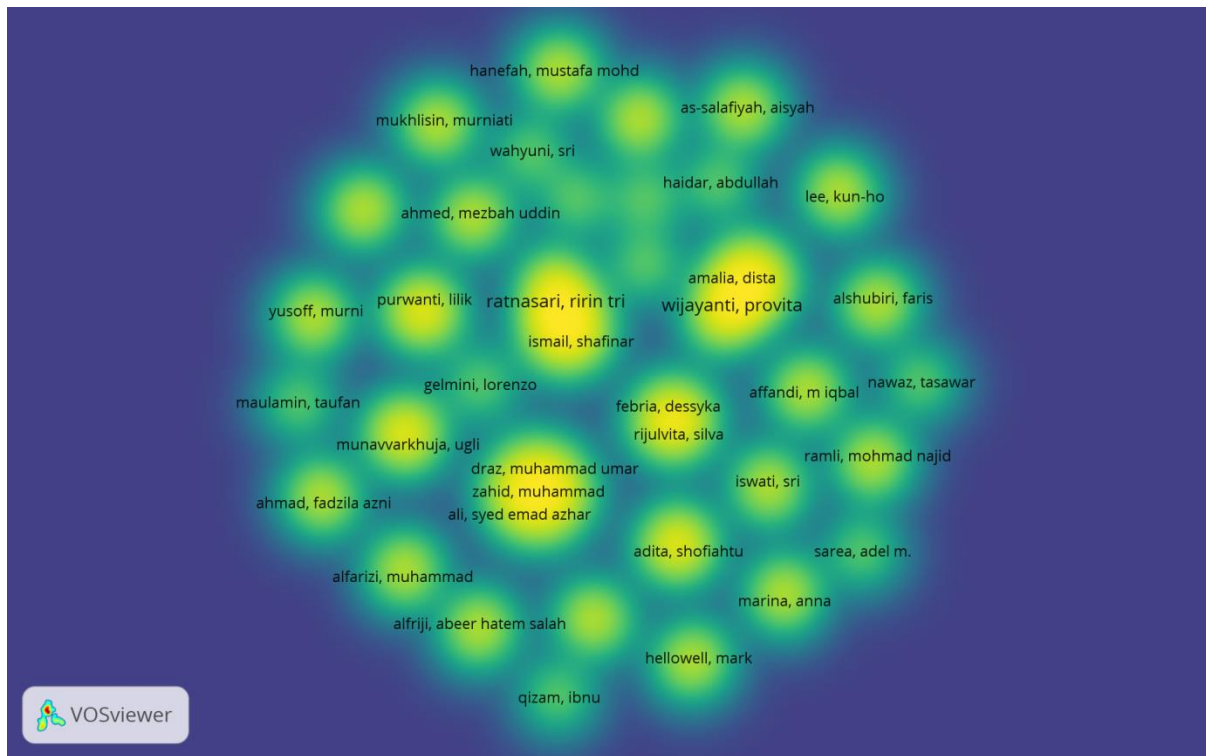


Figure 1: Author Map

The figure above explains that the cluster density in the bibliometric map depends on the intensity of the yellow color shown. And the yellow color on the map depends on how many items are related to other items. For this reason, this section is very important to get an overview of the general structure of the bibliometric map that is considered important to analyze. From this, it is possible to identify the authors who publish the most works.

In general, each author or researcher has different tendencies in each publication of their work. On some occasions, an author appears as a single author, but on other occasions the author may co-author with other authors or researchers, so this will affect the cluster density and some clusters show different densities. However, authors who have a large enough cluster

density identify that these authors have published the most research on the theme of "Islamic Sustainable Accounting", when compared to authors whose cluster density is lower, so the results found can be a reference for other researchers in the future. From the results of the analysis, it was found that the authors who published the most publications related to Social "Islamic Sustainable Accounting" included Ratnasari, Ririn Tri and Wijayanti, Provita.

Research Map

The figure below describes the trend of keywords that appear in research on the theme of "Islamic Sustainable Accounting" and the larger shape is the most used word in journal publications on the theme of "Islamic Sustainable Accounting".

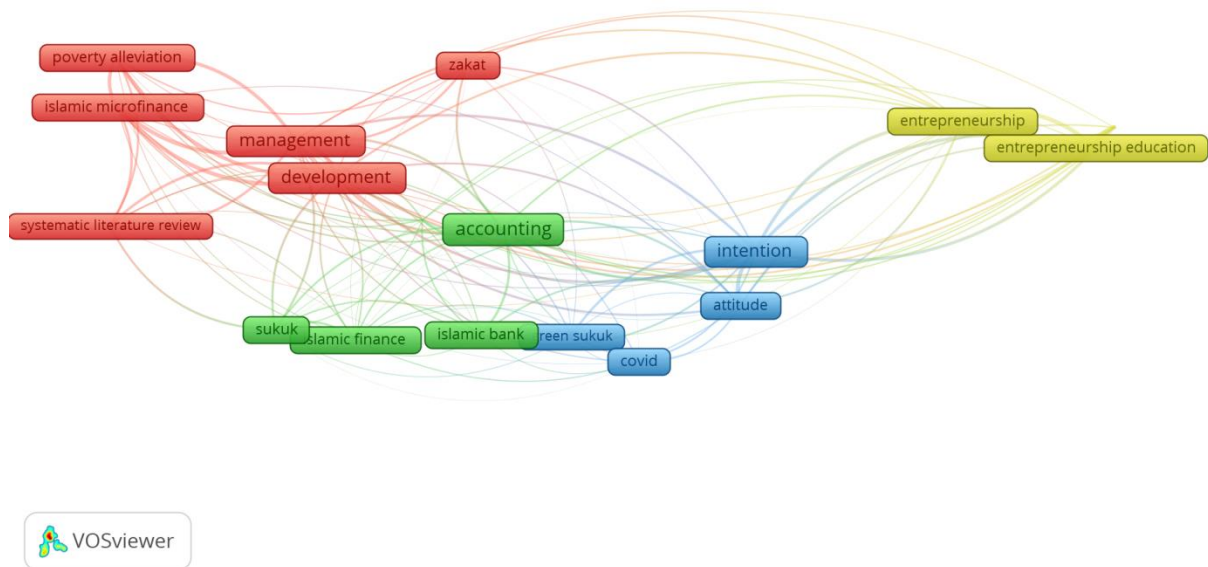


Figure 2: Research Path

As for the mapping, the keywords that appear most in the publication "Islamic Sustainable Accounting" include management, development, accounting, and

sustainable development, which are then divided into 3 clusters, as follows:

Table 1: Research Path of Islamic Sustainable Accounting

Cluster	Keywords
Cluster 1 (8 items)	Accounting, covid, green sukuk, islamic bank, islamic finance, sukuk, sustainable development, zakat
Cluster 2 (5 items)	Development, Islamic microfinance, management, poverty alleviation, systematic literature review
Cluster 3 (3 items)	Entrepreneurial intention, entrepreneurship, entrepreneurship education

Research maps that can be created based on 3 *keyword mapping clusters*, namely:

Cluster 1: Covid-19 and Islamic Sustainable Accounting

Research on topics relevant to cluster 1 is still very little found, among the relevant research is [Rabbani et al \(2021\)](#) identifying the four-stage COVID-19 model and proposing ten innovative Islamic financial services for each stage of the pandemic. COVID-19 has caused economic disruption at an unprecedented speed and scale. The economic toll it has taken on society can only be measured in the foreseeable future. Millions of people around the world have become unemployed, and millions of businesses have closed or are on the verge of collapse. It is a huge challenge for policymakers to

minimize the economic impact of COVID-19 and put the economy back on a growth path. Unfortunately, so far there is no country in the world that can be used as an example in its economic response to the COVID-19 pandemic. Specifically, this study identifies a four-stage COVID-19 model and proposes ten innovative Islamic financial services for each stage of the pandemic. In addition, it analyzes how these services can be effectively leveraged at different stages to address the economic damage caused by the pandemic.

[Biancone et al \(2022\)](#) investigated the relationship between COVID-19 and Islamic finance. The research found that Islamic countries have utilized tremendous Sukuk issuance both at the governmental and cross-border levels. In addition, traditional instruments such as Zakat have been transformed for social interests.

Regarding literature, the study also found that there are temporary tax suspensions and commodity supply measures to cope with the uncertainty of this pandemic crisis. Lastly, the financial statement analysis shows precautionary behavior with a decrease in profit aiming to increase the risk allowance. The results provide theoretical evidence for researchers and practical evidence for policymakers, public policy investors, and the public.

[As-Salafiyah & Rusydiana \(2021\)](#) tried to map the development of published research in the field of the impact of COVID-19 on the banking industry. The results showed that the number of research publications on the impact of COVID-19 on the banking industry was quite large. Network visualization shows a map of the development of research on the impact of COVID-19 on the banking industry divided into several clusters with the most popular keywords, namely COVID-19, banking and viral diseases. The top authors are Strongbayefa A, Akhmetov Y, Mohan T and Baskaran A, the top agencies are Technical Expert Group on Sustainable Finance, Brussels and Department of Accounting Finance, Rennes School of Business. The most popular countries are India, Canada and Saudi Arabia. In addition, it was found that research on the impact of COVID-19 on the banking industry has recently been felt due to credit and non-performing loans which then have implications for restructuring policies. Ultimately, conventional banking is more affected by COVID-19 than Islamic banking in terms of non-performing financing ratios.

Cluster 2: Islamic Microfinance and Islamic Sustainable Accounting

Similar to cluster 1, there are very few topics in cluster 2. This indicates that research opportunities with related topics still need to be researched and studied further. Examples of research relevant to the topic of Islamic microfinance and Islamic sustainable accounting include [Wijayanti & Mohamed \(2021\)](#) exploring Accounting information system characteristics, task characteristics, and implementation of Maqashid Syariah on the suitability of the information technology provided (Task Technology Fit / TTF) and its impact on Perceived usefulness and sustainability performance of BMT. Indonesia as a country with the largest Muslim population in the world has the concept of Islamic microfinance which has a strategic role in carrying out the triple bottom line mission of economic development, community empowerment, and da'wah. In practice, Indonesia has a unique microfinance

concept called Baitul Maal Wat Tamwil (BMT) which is an Islamic microfinance concept that carries out a commercial orientation through tamwil activities and a social orientation through maal activities. The importance of the sustainability of BMT performance in Indonesia requires a model framework that is in accordance with the characteristics of the company to direct, manage, and assess the operations of the Accounting Information System (AIS) to achieve sustainability performance.

[Rahman et al \(2015\)](#) explained the sustainability of Islamic microfinance institutions through community development. This study explains that although conventional microfinance products have been very successful in Muslim-majority countries such as the famous Grameen Bank in Bangladesh, traditional microfinance contracts involving interest payments are strictly prohibited under the principles stated in Islamic Sharia. Therefore, proponents of Islamic microfinance have taken the initiative to cater to the growing needs of Muslim clients with the aim of reducing poverty and helping the poor in distress. While conventional microfinance institutions (MFIs) have expanded their operations in the past two decades, what Islamic MFIs lack is a conspicuous absence in the industry. Government and private donor funds alone are insufficient to fill the enormous gap between supply and demand of Islamic microfinance services. At the micro and institutional level, government and private donor funds can play a major role in financing start-up costs, staff training and development, and exposure to best practices for new and emerging Islamic MFIs. This gap can only be addressed through a substantial increase in profitable and sustainable microfinance institutions and by establishing Islamic Microfinance Communities (IMCs).

[Amran et al \(2014\)](#) explain the accounting information system practices of Islamic microfinance institutions through the application of mobile banking. This study critically discusses the current practice of IMFI in the aspect of social values from an Islamic perspective that can make a positive contribution to Islamic microfinance, the application of Mobile Banking in its ability to expand access to financial services, and the application of Mobile Banking in facilitating accounting information systems.

Cluster 3: Entrepreneurship and Islamic Sustainable Accounting

Research that specifically discusses *Entrepreneurship and Islamic Sustainable Accounting* is also

still very rare. Examples of relevant research include [Jamil & Seman \(2019\)](#) examining the impact of fintech on the sustainability of Islamic accounting and finance education in Malaysia. In a recent survey conducted by PricewaterhouseCoopers (PwC) on Global Banking and Capital Markets (BCM), most CEOs (93%) identified technological change as a major contributor to transforming the sector over the next five years. The financial services sector needs to be able to respond to this transformation and therefore requires a talented workforce that combines strong financial and digital skills. Specifically, this research aims to achieve two main objectives. First, it explores Malaysia's response to the role of fintech in supporting education and addressing the talent shortage issue. This response can be classified into three main themes: (1) Efforts in Education, (2) Role of Incubators and Extracurricular Activities, and (3) Government Intervention and Policies Implemented. Secondly, this study aims to summarize and reorganize the existing conversations, acknowledging that there are various opportunities for improvement in the Malaysian Islamic Fintech ecosystem.

[Alfarizi & Ngatindriatun \(2022\)](#) studied the determinants of the intention of umkm owners to use Islamic cooperatives in the encouragement of Indonesian Islamic economic empowerment. The decline in profits experienced by small businesses due to the economic impact after the COVID-19 pandemic has become a serious problem. One of the obstacles faced in maintaining and increasing business in a sustainable manner is the problem of capital structure that changes with the times. Sharia Cooperatives, as one of the Islamic financial institutions, have a better proximity to the lower level of society both in terms of existence and geography, and become a sharia-compliant alternative for community business development. The results show that financial literacy has a positive impact on attitudes, social influence, and self-efficacy. Furthermore, the findings from this study indicate that positive attitudes, social influence, and self-efficacy jointly influence prospective members' intention to choose an Islamic Cooperative as a solution to their MSME financial needs. In this context, managerial strategies, especially in marketing, can be developed by considering the positive impact of attitudes, social influence, and self-efficacy of prospective members who act as business owners or providers of Islamic financial products. This can contribute to the growth of the MSME sector, especially Millennial Generation MSMEs and green-based MSMEs

in Indonesia, through more effective promotion and cooperation efforts.

CONCLUSIONS

This study aims to determine the extent of the development of research on the theme of "*Islamic Sustainable Accounting*" in the world. The results of the study show that the number of research publications related to "*Islamic Sustainable Accounting*" there are 42 journal articles indexed by Dimension. Furthermore, based on the results of the analysis on bibliometric author mapping, it shows that Ratnasari, Ririn Tri and Wijayanti, Provita are the authors who have the most publications with the theme "*Islamic Sustainable Accounting*". Furthermore, in the development of research related to "*Islamic Sustainable Accounting*" based on bibliometric keyword mapping, it is divided into 3 clusters with the most used words are management, development, accounting, and sustainable development. Based on frequently used keywords, it can then be grouped into 3 *research map* clusters with topics that discuss *Covid-19 and Islamic Sustainable Accounting*, *Islamic Microfinance and Islamic Sustainable Accounting*, and *Entrepreneurship and Islamic Sustainable Accounting*.

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