

Sustainable Management Accounting and Control: A Transformative Approach to Advancing SDGs

Ridho Fadhli¹, Andi Irfan², Dino Fabio Pebriansyah³, Erwanda Selpan Kurniawan⁴

¹²³Department of Accountancy, Universitas Islam Negeri Sultan Syarif Kasim Riau, Pekanbaru, Indonesia

²Department of Accountancy Diploma III Universitas Islam Negeri Sultan Syarif Kasim Riau, Pekanbaru, Indonesia

ARTICLE INFO

Article history:

Received March 19, 2023

Revised April 03, 2023

Accepted December 26, 2023

Keywords:

Sustainability Accounting, SDGs, Transformative



This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.
Copyright © 2023 by Author.
Published by UIN Suska Riau

ABSTRACT

Sustainability accounting is fundamental in realizing a low-carbon and unsustainable environment. Given that accounting, organizations, and economic systems are interrelated with sustainability. This article focuses on how Transformative sustainability accounting is in the past in the present, how far the implementation of SDGs in sustainability accounting is, and also what the Islamic view is in addressing sustainability accounting. The method used in writing this article is analyzing, synthesizing, and evaluating literature or written sources relevant to the research topic, especially Sustainability Management Accounting and Control. This method does not involve primary data collection, such as interviews or surveys, but focuses on analyzing existing information in the scientific literature. The result of the discussion of this article is that little attention is paid to how this system appears in the organization. The uncertainty of an organization consists of the capabilities and needs of an organization, such as internal procedures and management accounting. These conflicts are particularly pronounced in cities, where most transformations occur, making them places where sustainability challenges are formidable and significant. The Sustainable Development Goals are then mapped onto the model as an example of how they can be

helpful in the transition to sustainability. Sustainable development implies development that "takes into account" and "considers" the environmental dimension. The concept of sustainable accounting focuses not only on the company's financial value but also on its sustainability strategy.

*Corresponding author.

E-mail: andi.irfan@uin-suska.ac.id

INTRODUCTION

After Stockholm's statement in 1972, sustainable development started to grow. The global commission is responsible for the problem environment formed after the Stockholm Declaration. In 1987, the World Commission for Environment and Development (WCED) published a report called "Our Common Future", which defines sustainable development as "Sustainable development has defined as adequate development need moment This without sacrifice ability generation coming for fulfill need they myself. From the explanation, development is sustainable according to the WCED, meaning there are limitations in the ability of the environment created by conditions technology and organization society to fulfill needs (Cahyani, 2020). In some years, the final has happened to add pressure on the organization. To behave responsibly, answer socially and environmentally, and be aware of sustainability, applying rhetoric continuity in reporting external.

According to the United Nations, "Sustainable development has defined as adequate development need moment This without sacrifice ability generation coming for fulfill need themselves". Sustainable development is purposeful development For achieve need moment This without reduce ability generation coming For fulfill need them (Cahyani, 2020) Accounting and sustainability is matter fundamental in realize public low carbon and not sustainable. Highlighting that accounting, organization, and systems economy are related to sustainability (Laine et al., 2022), especially what is reported in the external report. However, we need to learn more about How a company calculates, manages, and controls reactions to mark sustainability internally (Beusch, 2020). Regent interest is more aware of continuity activity business. Therefore, Innovation sustainable can be understood as "innovation that improves performance sustainability, where performance the covers ecological , economic, and social" (Lopez-Valeiras et al., 2015). To define sustainability, Dyllick and Hockerts define continuity as "fulfilling need holder interest direct or not direct something company without sacrifice his abilities For fulfill need holder interests in the future" (Caputo et al., 2017)

Until now, just A little attention has been paid to how the system appears in an organization (Harris et al., 2019). Uncertainty in an organization consists of the abilities and needs of the organization, like internal procedures and accounting management. Uncertainty source Power covers aspect continuity source power (Varaniūtė et al., 2022). The need for development sustainability appears from the Conflict between the rate change and slow update source power environment. Conflict This is especially seen in urban areas, where significant transformation happens. Hence, cities are Where sustainability is challenging and significant (Abastante et al., 2021). The Indonesian government has planned seven written development agendas in the Term Development Plan National Intermediate (RPJMN) IV 2020-2024 (Putri, 2021).

Draft development is sustainable for fulfilling the need moment without removing the ability to fulfill future needs. The draft has been built on three pillars: environmental, economic, and social (Ulucak2019.Pdf, nd). The aspect of the environment focuses on maintaining ecological function as well. Meanwhile, the economy aims to produce goods and services sustainably. Problem social like gender equality, health, education, democracy, independence, justice, accountability, and inequality in income are third pillar problems for reaching sustainable development (Ulucak.2019.Pdf, nd)

The following Sustainable Development Goals (SDGs). Mapped to the model as an example of How objectives can be helpful in transition going to continuity (Fet & Knudson, 2021). Therefore, SDG11 aims To make the city safe, resilient, and sustainable (Abastante et al., 2021). Continuous here means that the accountancy company will switch from 'system traditional ' to information-focused systems economic, social, and environmental (Amalia et al., 2022a). According to the UN Sustainable Development Goals, there are 17 (seven twelve) Sustainable Development Goals: [1] Abolish poverty, eliminate all forms of poverty anywhere. [2] Eliminate hunger, reach resilience with more food and nutrition, and encourage sustainable agriculture. [3]. Lifestyle is healthy and prosperous, promoting health and happiness for all ages. [4]. Quality education will ensure education quality that is relevant and inclusive, pushing opportunities for lifetime learning for all. [5]. Reach gender equality and empowerment of women. [6]. Clean water and adequate sanitation will ensure everyone's access to water and sanitation. [7]. Energy is clean and affordable, ensuring access to modern, reliable, sustainable, and affordable energy for everyone. [8]. Work Which worthy and growth economy with push growth economy Which sustainable and inclusive, work Which worthy for all. [9]. Industry, Innovation, and infrastructure will build That strong, pushing industrialization, sustainability, and Innovation. [10]. Reduce disparities within and between countries. [11]. Sustainable cities and communities will build a comprehensive, safe, strong, and sustainable city. [12]. Consume And produce in a way responsible for ensuring sustainable pattern consumption and production. [13]. Oppose replacement climate by taking steps necessary to combat climate change and its impacts. [14]. Ecosystem marine, protection and utilization oceans and sources Power marine in a way sustainable. [15]. Ecosystem land is managed forest in a way sustainable, prevents the conversion of land from becoming desert, prevents recovering land, and prevents extinction of diverse life. [16]. Peace, justice, and institution, which is strong. [17]. Work The same To reach the objective of launching return partnerships globally For development sustainability (Cahyani, 2020).

Application accountancy sustainability brings Lots of benefits to the organization. For organizations, the implementation of accountancy sustainability owns several profits. Accountancy sustainability is a concept to consider. Plan development sustainable something company resides mark his finances. At the same time, management companies do operations with the intention of evil and make decisions To disclose the impact on society and the economy (Amalia et al., 2022a). In Indonesia, awareness needs to be addressed since 1999. However, This is Still only required for companies' state property, and there has yet to be a regulation about form and content reports because the content is always limited (Prasetya Mulya University et al., 2019).

Importance of information continuity This means that evaluation disclosure continuity can become a new framework for reporting companies in Indonesia. Obedience refers to the sufficiency indicator in GRI guidelines for applied in context reporting sustainability in Indonesia. Design universal indicators allow companies To disclose information comprehensive sustainability, regardless of form and standard company (Kuswanto, 2019). Report continuity is a report published by a company to handheld its interests, which covers performance, economy, environment, social, And system management activity operation daily company. In response to global warming, companies currently try to disclose sustainability activities to stakeholders (Prasetya Mulya University et al., 2019).

Sustainability reporting often only refers to how something a company serves. A report That focuses on continuity from the corner looks at finance, Where he measures the success of a company in convincing candidate investors to invest in the company the decision is profitable (Faiqoh & Mauludy, 2019).

METHODOLOGY

The literature review research method is An approach research that focuses on the analysis, synthesis, and evaluation of literature or sources written according to the topic study (Nightingale, 2009; Paré & Kitsiou, 2017; Snyder, 2019), especially Sustainability Management Accounting and Control. This method does not involve primary data collection, such as interviews or surveys, but focuses on analyzing information in scientific literature. Following are steps general in the method research literature review: [1] Selection Topic Study following objective research. [2] Collect relevant literature on the topic. Source literature This Can form books, articles, journals, theses, dissertations, and other related documents. [3] Selection of the most relevant literature with focus research. It involves reading and evaluating quality literature and deciding which literature will enter the review. [4] Arrange literature based on topic, concept, or theme. This helps prepare a structured review, [5] analysis of literature and analysis, and [6] synthesizing the findings literature with show relationships and patterns that emerge from every literature. The literature review research method is advantageous in understanding the development of knowledge and academic discourse about something topic-specific (Nightingale, 2009; Paré & Kitsiou, 2017; Snyder, 2019; Stratton, 2019) (Nightingale, 2009; Paré & Kitsiou, 2017; Snyder, 2019). This can also help design studies carry on or identify areas of ongoing research that are not touchable enough.

RESULTS AND DISCUSSION

Introduction Phase of Sustainability Reporting Development

The desire for Sustainable Development Goals (SDGs). Become objective and strategic in every country and enter a new era in world accounting. During this, component profits and performance finance other is size base reporting finances; This is not enough to explain circumstances from the company. Push concerns social, environmental, and holder interest company to increase transparency management issues sustainability. An example that happened in Indonesia was discrimination and gender violence, which faced workers and women in part of the big sector industry. Discrimination This can range from low wages to No-existing compensation and wages overtime for female workers (Dayan, 2021).

Current Phase of Development of Sustainability Reporting

However, its implementation still needs to be understood, so there is Still Lots of confusion in levels of policies and regulations, especially during the implementation.

Conceptual sustainable development means development that “pays attention” and “pays attention” to aspects of environmental life (Suardi, 2015). Development of accountancy management environment (EMA) in several decades final Already do approaches and tools new for management organization for know performance environment. In the 2015–2020 period, this enhanced SR research, predominantly since 2018, used paradigm qualitative and quantitative. SR studies use various types of methods of study, specifically analysis content, study cases, and semi-structured interviews. There are also rare methods found, such as the world cafe approach. Stakeholder theory interests and legitimacy Still become theories, many main ones used in explaining SR. However, various theories like contingency, institutional, signaling, agency, ideology numbers, and theory paradoxes are also used in explaining SR reality. Several studies use more than One theory to explain SR. Scope SR research consists of studies international, national, and case. Study regarding SR in the period This interesting more Lots researchers from developed countries compared to developing countries (Meutia et al., 2021).

Expected will There is more. Lots of requests will information sustainability.

Sustainability Genie has already gone out of the bottle. Related to good management, organizations now routinely measure water use, carbon emissions, views holder interests, and so on. When it is a challenge, continuity become more accurate and urgent; almost No thought whether request against SR will reduced in the future; okay, request will come from regulators, investors, the business world, or public civil. However, what is essential is the type and quality of the information provided, the method of its use, which the origin will primarily determine, the suggested request (e.g., regulations, markets, civil society), and how many considerable demands they made.

Universal reporting is the goal.

Although SR by some big issuers is a good development, this no can left, so just whatever improvements are made in quantity and quality of the reporting. Suppose we want to reach progress going to the commitment between the government in development sustainability and society and the business world. In that case, it becomes tougher to change the climate and challenge others from the corner; look, policy public, creativity, and contribution of all organization needs to be utilized. Additionally, asymmetry _ information sustainability that exists in the current market This hinders the efficiency of capital market operations. To ensure equal competition, universal SR has become an important thing. In this case, SR also plays an essential role in developing the Green Economy.

Stakeholders will determine SR 2.0.

Various approaches against SR 1.0 were all developed to stakeholder's interests. In the same way, the governor's interests will also be determined from the end of SR 2.0.

Desire holder interest for involved in problem this and especially the strategy for overcoming challenges and possible scenarios will form like what SR 2.0 is and how SR 2.0 is used. Interest holder limited interests can cause SR growth to become slower or disappearance content, temporary enhancement interest can push request will disclosure and framework more work much and more promising. The Appendix Table provides examples of How government and stakeholders' interests can increase the effectiveness of the SR framework and practices.

Fixed GRI becomes the default option.

Who knows if somebody is using GRI or not? Like it or not, GRI will still become framework-dominant triple-bottom-line SR work. Position This will Keep going until other frameworks (e.g, proposal framework Reporting Integrated) that offer more benefits can developed. Even in a scenario like this, GRI can get ongoing support until a framework exists. Work newly implemented and proven. The fact that GRI continues to be developed and embedded in system management and based on existing software will make GRI even more difficult for replacement. For the reporter or current SR users of this and the candidate, the reporter's choice is to endeavor to increase GRI, complement it, or replace it.

Universal SR carried out by companies and other organizations is only achieved with the government's intervention. The incentive for SR when This No Enough is vital for changing attitudes and behavior, especially among non-reporters. The government will Keep taking the decisive role, okay in the form of obliging SR, providing incentive policies (e.g., making SR a contract tender conditions procurement government), encouraging stock exchanges and private regulators to oblige it, increasing awareness of the business world about the benefits are obligatory institution public for issue SR, or support SR initiative.

Popular consumer 'apps' describe potency devices soft or collecting, processing, sharing, and adding meaning to the data. System-based device soft potential revolutionizes sustainability data's availability, transparency, and usability. Although questions about approach and provider competitive services will emerge, competition in the market is likely to produce more low costs and choose more systems. Although required, development device software (including application consumers) has proven to become a factor decider in making SR a standard practice; it will rely on clear and consistent signals from the government that SR is indeed expected (Hohnen, n.d.).

The Transformative Journey of Sustainability Management Accounting and Control

Following is the development evolution of Sustainability Management Accounting and Control in this world:

Evolution	Information
Sustainability Management Accounting and Control in 1999	<ul style="list-style-type: none"> a. A crucial institutional actor in pushing the SR is the GRI, which launched guidelines reporting in 1999 and played an essential role in institutionalization. “Entrepreneurship institutional” and their importance in giving legitimacy to activity reporting has been significantly acknowledged. b. Before 1999, several actors and the process of creating conditions that make SR possible institutionalized. This is a period that (unfortunately) started to pass from still memory to life: because of that, there is a use review to return evidence from and develop an outlook about this time.
Development Sustainability Management Accounting and Control in England	Developments in England (and to some extent in Europe) at this time because it is here Lot of the practices and principles on which SR is developed. In studying this, we implement the framework introduced to accounting by explaining what the norms of behavior (e.g., reporting) are growing to these norms seen as de facto law (following language used by KPMG).
Deployment of Sustainability accounting management	<ul style="list-style-type: none"> a. Post-Revolution Industry in Europe in the 18th and 19th centuries Led to integration between organizations through transaction trading accessible through market mechanisms. This disturbed the effectiveness of management organization in planning, management, evaluation performance, and retrieval decisions. Accountancy was promoted To help management organizations control the management process, which is why accountancy management developed. b. The role of accounting continuity is to clarify objective organization in a way fundamental to serving aspects of the sustainability environment in the reporting.

Source : (Aziza & Sukoharsono , 2021a; Hifni et al., 2019; Larrinaga & Bebbington, 2021)

After the revolution of industry in Europe in the 18th and 19th centuries, which was a consequence of the appearance of integration organizations at the time, transaction trading was based on market mechanisms. Impact on abilities of staff manager organization in planning, management, evaluative process performance, and preparation decisions. Essential knowledge: To support management organizations in analyzing management processes to strengthen knowledge management. Costs, so cost Power you can work to increase. Emptying process, promising installments related needs appropriate information, especially in matters the necessary business (Aziza & Sukoharsono, 2021b).

In England, draft accountancy continuity has been developed by regulators and accounting bodies professionals (SIGMA Project, 2003q); instructions on design accountancy sustainability in the UK can be found in Standard UK General Accounting

(Amalia et al., 2022b). Accounting in the business world is greatly influenced by scientific knowledge and also continues to develop discipline knowledge of accountancy. This is broken down into subfields: accounting government, banking, taxation, international, and sharia; because of various problems, companies need different accounting data needs. Distribution accountancy become a field that helps focus activity companies. It is possible To build good relationships between interested parties and leaders of the organization (Aziza & Sukoharsono, 2021b).

Framework for Strategic Sustainable Development

Lack of understanding of reason results in too much of an estimate of low to significant challenges in the future, including the momentum of practices. No moderate sustainability is ongoing, with thereby necessary action. Problem the Possible No seen as a problem sustainability, but rather as a problem the 'ordinary' environmental and social that can handled or even accepted as 'cost' which is not comparable with the 'benefits' obtained from moderate practice ongoing (Broman & Robèrt, 2017). FSSD, also known as 'The Natural Step Framework,' was already developed to create progress with Lots of concepts, approaches, tools, and sustainability indicators. This shows that knowledge of existing sustainability will become input for strategic action going to continuity (D'Amato & Korhonen, 2021).

First, FSSD discusses the social and ecological aspects of the system, or in other words, 'the rules of the game.' For example, law eternity mass, law thermodynamics, dependence cycle biogeochemistry to the sun, interactions and relationships between elements biotic and abiotic in ecosystem, stability and resilience ecosystem, and dependency public to ecosystem. The second level represents the objective whole or circumstances end. Although there is the same understanding globally regarding objectives in connection with the continuity of the global net, FSSD authors provide four necessary goals considered (Broman & Robèrt, 2017)

The third level is about the guiding strategy of making the decision public and private (e.g., principles of management environment life already known, coordination of governance processes). The fourth level is about actions and steps taken. To apply, draft these (e.g., production energy renewable, subtraction waste, maintenance function, and diversity ecosystem). The fifth level covers tools and indicators For measuring the success of strategies and actions and tools and indicators For yourself (D'Amato & Korhonen, 2021).

Principles of Sustainability Management Accounting and Control

Sustainable development is related to the needs of society in developing countries: To fulfill needs based on man moment and improve capacity technological and social to fulfill the needs of present and future generations. How developed and developing countries work to carry out sustainable development is different. To ensure growth, sustainability, and a fulfillment economy need modern humans, developing

countries prioritize development sustainability. (Cahyani, 2020). The principle of sustainable development aims for 1. Maintenance results achieved on available natural resources renewed; 2. Preserve and replace source Power nature, which is an exhaustible resource. 3. Maintain ecological systems; and 4. Protect and maintain biological diversity (Aufa, 2021). In addition, Sustainability Management Accounting and Control has several central principles:

Justice: Principle, this pushes the distribution of fair and balanced gains and losses between various parties involved in business without exploitation or oppression.

Social and Environmental Responsibility: Principles This requires the company To consider the impact of social and environmental factors on the decision of business, as well as being committed to not quite enough to answer social companies and practices business sustainability.

Ethics and Integrity: Principle, this underlines the necessity of Ethical business, avoiding collision interests, and upholding high integrity in all transactions and reporting. **Sustainability and Economic Stability:** Principles, this emphasizes the practice of sustainable business and stable finances and avoiding risk that is not under control.

Economic Empowerment: Principles, this pushes empowerment of the economy public to reduce the gap and the development of the economy in general. **Spiritual and Material Balance:** Principles This teaches the importance of guarding the balance between achievement material and spiritual within business and economics. Principles This became a framework development system that integrated accounting with Islamic principles, creating transparency, fairness, and ethics in all aspects of business (Djamil, 2023).

Implementation of SDGs Sustainability Management Accounting and Control:

When using GRI standards, use information along with underlying alternatives with the use method base standard or part from the method. The company follows the permission of the Indonesian government to utilize nature as a source of Power. To set what to be a material subject, which will then report criteria reporting continuity company. In implementing GRI standards, use GRI standards per set for preparing report development sustainability following standard. Use GRI standards as set report development sustainable compliance condition with use amount minimum alternative. Companies use several methods to obtain information about things necessary, including service hotlines, customers, General Shareholders Meeting (GMS) forums, and social channels networking (email, Facebook, Instagram, Twitter, YouTube, etc.)—various possibilities to use GRI standards as gathering standards. Through internal conversation, we identify difficulties related to direction, ESG unit, and work unit representatives. The topic includes its impact and impact on business (Breliastiti & Mulia, 2021).

CONCLUSION

In some years, the final enhanced pressure for organizations To behave responsibly socially and environmentally and be aware of the importance of sustainability, applying rhetoric continuity in reporting external and statement mission. In accounting and sustainability, especially what is reported in the report external. Regent interest is more aware of continuity activity business. Until now, just A little attention has been paid to how the system appears in an organization. Uncertainty from An organization consists of abilities and needs like internal procedures and management accounting. Conflict Is especially seen in urban areas, where part of a significant transformation happens, so cities are Where challenge sustainability is challenging and significant. Sustainable Development Goals are mapped in the model as an example of How objectives can be useful in the transition to sustainability. As A concept, sustainable development contains understanding as development that « pays attention » and « considers » dimensions of the environment. Draft Accountancy Sustainable No only focuses on the value of a financial company but also on its sustainability strategy. At the same time, the management company applies idea continuity in the operational company and decides to disclose the economic and social impact of the activity company. Not enough understanding of the reason fundamental results too much of an estimate low to significant challenges that will be future, including the momentum of practices ongoing unsustainability, thus the need for action. The problem of the Possible is not seen as a problem of sustainability but instead as a problem of the 'ordinary' environmental and social that can be handled or even accepted as 'cost,' which is not comparable with the 'benefits' obtained.

REFERENCES

- Abastante, F., Lami, I. M., & Gaballo, M. (2021). Pursuing the SDG11 Targets: The Role of the Sustainability Protocols. *Sustainability*, 13(7), 3858. <https://doi.org/10.3390/su13073858>
- Amalia, R., Riesmiyantiningtias, N., & Kusuma, A. B. (2022a). Implementasi Akuntansi Keberlanjutan Pada Industri Perbankan Dalam Mencapai Sustainable Development (Studi Kasus Bank Kalsel). *Jurnal Akuntansi*, 8.
- Amalia, R., Riesmiyantiningtias, N., & Kusuma, A. B. (2022b). Implementasi Akuntansi Keberlanjutan Pada Industri Perbankan Dalam Mencapai Sustainable Development (Studi Kasus Bank Kalsel). *Jurnal Akuntansi*, 8.
- Aufa, A. A. (2021). Prinsip Sustainable Development dalam Penegakan Hukum Lingkungan. *Staatsrecht: Jurnal Hukum Kenegaraan dan Politik Islam*, 1(2). <https://doi.org/10.14421/staatsrecht.v1i2.2473>
- Aziza, W. Q., & Sukoharsono, E. G. (2021a). Evolusi Akuntansi Keberlanjutan. *Syntax Literate ; Jurnal Ilmiah Indonesia*, 6(10), 5371. <https://doi.org/10.36418/syntax-literate.v6i10.4376>

- Aziza, W. Q., & Sukoharsono, E. G. (2021b). Evolusi Akuntansi Keberlanjutan. *Syntax Literate ; Jurnal Ilmiah Indonesia*, 6(10), 5371. <https://doi.org/10.36418/syntax-literate.v6i10.4376>
- Beusch, P. (2020). Management accounting and control for sustainability. *Accounting for Sustainability, March*, 33–50. <https://doi.org/10.4324/9781003037200-5>
- Breliastiti, R., & Mulia, U. B. (2021). Penerapan Standar Gri Sebagai Panduan Penyusunan Laporan Keberlanjutan Tahun 2020 Perusahaan Sektor Barang Konsumen Primer Dan Non-Primer Di Bursa Efek Indonesia. 6(1).
- Broman, G. I., & Robèrt, K.-H. (2017). A framework for strategic sustainable development. *Journal of Cleaner Production*, 140, 17–31. <https://doi.org/10.1016/j.jclepro.2015.10.121>
- Cahyani, F. A. (2020). Upaya Peningkatan Daya Dukung Lingkungan Melalui Penerapan Prinsip Sustainable Development Berdasarkan Undang-Undang Nomor 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup. *Indonesian State Law Review (ISLRev)*, 2(2), 168–179. <https://doi.org/10.15294/islrev.v2i2.38472>
- Caputo, F., Veltri, S., & Venturelli, A. (2017). Sustainability strategy and management control systems in family firms. Evidence from a case study. *Sustainability (Switzerland)*, 9(6). <https://doi.org/10.3390/su9060977>
- D'Amato, D., & Korhonen, J. (2021). Integrating the green economy, circular economy and bioeconomy in a strategic sustainability framework. *Ecological Economics*, 188, 107143. <https://doi.org/10.1016/j.ecolecon.2021.107143>
- Dayan, D. W. (2021). *Sustainability Reporting di Indonesia: Peran, Tantangan, dan Dilema dibalik Penerapannya*. 237360 Bytes. <https://doi.org/10.6084/M9.FIGSHARE.15655692.V1>
- Djamil, N. (2023). *Akuntansi Terintegrasi Islam: Alternatif Model Dalam Penyusunan Laporan Keuangan*. 1(1).
- Faiqoh, S., & Mauludy, M. I. A. (2019). Penerapan Gri-G4 Sebagai Pedoman Baku Sistem Pelaporan Berkelanjutan Bagi Perusahaan Di Indonesia. *Jurnal Akuntansi Universitas Jember*, 16(2), 111. <https://doi.org/10.19184/jauj.v16i2.7260>
- Fet, A. M., & Knudson, H. (2021). An Approach to Sustainability Management across Systemic Levels: The Capacity-Building in Sustainability and Environmental Management Model (CapSEM-Model). *Sustainability*, 13(9), 4910. <https://doi.org/10.3390/su13094910>
- Harris, E., Herzig, C., De Loo, I., & Manochin, M. (2019). Management accounting and control for sustainability and strategic decision making. *Journal of Management Control*, 30(1), 1–4. <https://doi.org/10.1007/s00187-019-00278-9>

- Hifni, S., Sayudi, A., & Hayat, A. (2019). *Peran Akuntansi Keberlanjutan: Akuntabilitas Dalam Ekologi, Sosio, Dan Ekonomik*. 4.
- Hohnen, P. (n.d.). *The Future of Sustainability Reporting*.
- Kuswanto, R. (2019). Penerapan Standar Gri Dalam Laporan Keberlanjutan Di Indonesia: Sebuah Evaluasi. *Jurnal Bina Akuntansi*, 6(2), 1–21.
<https://doi.org/10.52859/jba.v6i2.59>
- Laine, M., Tregidga, H., & Unerman, J. (2022). History, frameworks, regulation. *Sustainability Accounting and Accountability*, 34–54.
- Larrinaga, C., & Bebbington, J. (2021). The pre-history of sustainability reporting: A constructivist reading. *Accounting, Auditing & Accountability Journal*, 34(9), 162–181.
<https://doi.org/10.1108/AAAJ-03-2017-2872>
- Lopez-Valeiras, E., Gomez-Conde, J., & Naranjo-Gil, D. (2015). Sustainable innovation, management accounting and control systems, and international performance. *Sustainability (Switzerland)*, 7(3), 3479–3492. <https://doi.org/10.3390/su7033479>
- Meutia, I., Yaacob, Z., & F. Kartasari, S. (2021). Sustainability reporting: An overview of the recent development. *Accounting and Financial Control*, 3(1), 23–39.
[https://doi.org/10.21511/afc.03\(1\).2020.03](https://doi.org/10.21511/afc.03(1).2020.03)
- Nightingale, A. (2009). A guide to systematic literature reviews. *Surgery (Oxford)*, 27(9), 381–384.
- Paré, G., & Kitsiou, S. (2017). Methods for literature reviews. In *Handbook of eHealth evaluation: An evidence-based approach [Internet]*. University of Victoria.
- Putri, S. Y. (2021). IMPLEMENTASI PROGRAM TUJUAN PEMBANGUNAN BERKELANJUTAN (SUSTAINABLE DEVELOPMENT GOALS) PADA KASUS STUNTING DI INDONESIA. *Jurnal PIR: Power in International Relations*, 5(2), 163.
<https://doi.org/10.22303/pir.5.2.2021.163-174>
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104, 333–339.
- Stratton, S. J. (2019). Literature reviews: Methods and applications. *Prehospital and Disaster Medicine*, 34(4), 347–349.
- Suardi, S. (2015). Problematika Penerapan Prinsip Sustainable Development Dalam Pengelolaan Lingkungan Hidup Dan Implikasinya Terhadap Pemenuhan Ham. *Fiat Justisia: Jurnal Ilmu Hukum*, 8(4). <https://doi.org/10.25041/fiatjustisia.v8no4.321>
- Ulucak2019.pdf*. (n.d.).

- Universitas Prasetiya Mulya, Farhana, S., Adelina, Y. E., & Universitas Prasetiya Mulya. (2019). Relevansi Nilai Laporan Keberlanjutan Di Indonesia. *Jurnal Akuntansi Multiparadigma*, 10(3). <https://doi.org/10.21776/ub.jamal.2019.10.3.36>
- Varaniūtė, V., Žičkutė, I., & Žandaravičiūtė, A. (2022). The Changing Role of Management Accounting in Product Development: Directions to Digitalization, Sustainability, and Circularity. *Sustainability*, 14(8), 4740. <https://doi.org/10.3390/su14084740>