

Integration of Sharia Accounting Values in Mukhabarah Agreements to Achieve Justice and Green Economic Resilience in Malintang Lama, Gambut, Banjar Regency

Miftah Husa'adah

Universitas Islam Negeri Antasari Banjarmasin

Zulpa Makiah

Universitas Islam Negeri Antasari Banjarmasin

Annisa Mahfuzaah

Universitas Islam Negeri Antasari Banjarmasin, Indonesia. E-mail: annisamahfuzah@uin-antasari.ac.id

Marsya Elya Khairunnisa

Universitas Islam Negeri Antasari Banjarmasin

ARTICLE INFO

Keywords:

Sharia Accounting,
Mukhabarah
Contract, Justice,
Resilience, Green
Economy

ABSTRACT

The transition to a green economy demands an economic system based on justice, desire, and moral values. Sharia accounting plays a strategic role in realizing these principles through the application of values such as justice (al-'adl), trustworthiness, transparency (tabligh), and accountability (hisab). This study aims to analyze the integration of Sharia accounting values in the practice of mukhabarah contracts and their implications for distributive justice and green economic resilience in Malintang Lama Village, Banjar Regency. A qualitative approach based on field studies and conceptual analysis was used. Data collection techniques included in-depth interviews with Mukhabarah actors, religious leaders, agricultural extension workers, and academics familiar with local sharia economic practices. Field data were supplemented by a literature review of Sharia accounting principles and the concept of a green economy. This study found that mukhabarah serves not only as an agricultural cooperation contract but also as a value-based economic model and social capital that upholds the principles of al-'adl (justice), amanah (honesty and responsibility), tabligh (transparency), and hisab (accountability). This integration supports the realization of sustainable economic governance in accordance with Sharia principles. The application of the profit-sharing principle (nisbah), proportional to the contributions and risks of each party, reflects distributive justice in the context of sharia accounting. The innovation of replanting fund allocation demonstrates the embryo of sustainable accounting (green accounting), which expands the concept of accountability into multiple dimensions: financial, social, and ecological. This synergy between sharia accounting and the green economy forms a new paradigm of economic development based on maqāṣid al-syarī'ah and in line with the Sustainable Development Goals (SDGs), particularly SDG 2 (Zero Hunger) and SDG 12 (Responsible Consumption and Production). Thus, mukhabarah in Malintang Lama Village can be seen as a micro-model of sharia-based green development that is relevant to strengthening social justice, economic independence, and ecological sustainability at the local level.

INTRODUCTION

Global awareness of environmental issues and extinction continues to increase significantly. Data from the United Nations Development Program (UNDP Annual Report 2024, 2024) shows that more than 89% of the global population views climate change as a serious threat requiring immediate action from governments and the private sector. Support for the transition to a low-carbon economy is also growing, as evidenced by the commitment of more than 190 countries to the 2030 Agenda for Sustainable Development through the 17 Sustainable Development Goals (SDGs) (THE 17 GOALS | Sustainable Development, n.d.).

Indonesia, as a country with abundant natural resources, is strategically positioned to implement a green economy paradigm. The Indonesian government, through the Ministry of National Development Planning/Bappenas (2025), (Bappenas Targetkan Indeks Ekonomi Hijau RI Mencapai 90,65% Pada 2045, n.d.) targets that the national Green Economy Index will reach 90.65% by 2045, in line with the vision of Golden Indonesia 2045. The implementation of green economy policies is considered capable of increasing Gross Domestic Product (GDP) by IDR 2,943 trillion in one decade, or around 14.3% of Indonesia's total GDP in 2024. In addition, the implementation of a green economy has the potential to stabilize Indonesia's economic growth at a rate of 6.22% per year until 2045 (Pemerintah Dorong Penerapan Ekonomi Hijau untuk Stabilkan Pertumbuhan Ekonomi Jangka Panjang - Kementerian Koordinator Bidang Perekonomian Republik Indonesia, 2024).

The green economy paradigm emphasizes a balance between economic growth, social justice, and environmental preservation (Chaaben et al., 2022), known as the triple bottom line principle: people, planet, and profit (Goh et al., 2020). This approach encourages the transformation of the economic system from an exploitative one to a sustainable economic system that minimizes environmental damage and promotes inclusive social welfare (Hammer & Pivo, 2017). However, implementing a green economy requires not only policy and technological innovation, but also a revolution in values and morality in economic practices. In this context, Islamic accounting values offer a crucial contribution. Islamic accounting is not simply profit-oriented but also emphasizes social and spiritual responsibility (Permatasari et al., 2021). Principles such as al-'adl (justice), amanah (trust), tabligh (transparency), and hisab (accountability) are the moral foundations that guide the management of economic resources so as not to cause inequality or damage (fasad) on earth (QS. Al-A'raf: 56).

In accounting practice, Islamic values can be implemented through a sharia accounting system that is oriented towards social and environmental responsibility (Rani & Arismaya, 2024). This system enables the integration of financial reporting, ethics, and sustainability, as demonstrated in recent studies that strengthen green finance and sustainable governance in Indonesia. These values are not only relevant at the macro-policy level but can also be applied to microeconomic practices, such as the mukhabarah contract, a form of cooperation between landowners and agricultural cultivators with a profit-sharing system reflecting principles of fairness and sustainability.

This contract is commonly found in agrarian areas, including in various regions of Indonesia. As research shows, (Siregar et al., 2024) shows that the akad mukhabarah system is still run traditionally and is based on trust, but faces challenges in terms of fair

distribution of results and certainty for farmers. Meanwhile, research (Muchtarom, 2024) This study found that the practice of mukhabarah in the village is still based on trust and mutual agreement, whereby the harvest is shared according to the agreement. The initial argument of the study emphasized that this system reflects the values of cooperation and social justice, but also opens up room for further study regarding the effectiveness and fairness of agricultural product distribution.

On the other hand, previous research has focused more on Islamic financial instruments such as green sukuk, ESG (Environmental, Social, and Governance), and green accounting in financial institutions and corporations. (Lidia et al., 2025) Studies on green sukuk highlight the potential of this instrument in financing environmentally friendly projects, although it still faces challenges in the form of regulations and limited public understanding. Several other studies have also highlighted the integration of maqasid sharia in the green economy as an effort to emphasize the alignment between sustainability and sharia objectives. However, empirical studies integrating Islamic accounting values into muamalah contract practices, particularly mukhabarah, are still very limited.

This context is especially important in areas like Banjar Regency, which boasts significant agricultural potential and challenges in realizing a just and sustainable economic system. Beyond agriculture, local economic dynamics are also influenced by the growing consumer trend toward environmentally friendly products, which continues to grow along with growing green consumerism. Local products like Sasirangan cloth are a clear example of the potential of the creative economy, which can support this movement by implementing sustainability principles in its production process (Mahfuzah, 2023). However, business actors still face various obstacles in implementing the green concept comprehensively, both in operational aspects and financial reporting.

Thus, the application of green accounting based on Islamic accounting values can be key to building a just and sustainable green economy, both in the agricultural and creative industries sectors. This approach is expected to enrich the literature on Islamic accounting and provide a conceptual and practical basis for strengthening local economies oriented toward sustainability and Islamic values.

Theoretical Framework

Integration of Sharia Accounting Theory and Green Accounting

Sharia accounting emphasizes accountability not only to humans but also to Allah SWT. Its basic principles include justice (al-'adl), honesty (amanah), transparency (tabligh), and accountability (hisāb), which guide ethical, fair, and socially beneficial economic practices and environmental sustainability (Triyuwono, 2012). In the context of a green economy, these values are in line with the concept of green accounting (Burritt & Schaltegger, 2014). Green accounting supports the triple bottom line principle—economic (profit), social (people), and environmental (planet)—which aims to create long-term sustainability. Thus, Islamic accounting provides a moral and spiritual foundation and takes into account environmental and social impacts (Harahap, 1997) for the implementation of green accounting, while green accounting provides a technical framework for realizing social and ecological responsibility (Suryani, 2024). The integration of the two results in a reporting system that is not only oriented towards profit and economic sustainability, but also

strengthens ethics, justice and spiritual responsibility towards the environment (Sartika & Sisdiyanto, 2024), in line with the demands of sustainable business and the principles of sharia accountability.

Mukhabarah Agreement

Mukhabarah is a form of cooperation between landowners and cultivators, in which agricultural produce is shared based on an agreed-upon ratio (ratio). This contract differs from muzara'ah because the seeds come from the cultivator. The principle of profit-sharing and shared risk reflects the values of justice and social solidarity as taught in Islamic jurisprudence (fiqh muamalah). (Al-Zuhaili, 2010).

Green Economy and Maqāṣid al-Syarī'ah

This concept prioritizes resource efficiency, social justice, and ecological balance. From an Islamic perspective, a green economy can be seen as a manifestation of the principles of justice and trustworthiness in earth management (istikhlāf al-ardh). Based on this theoretical foundation, this study seeks to develop an integrative framework between Islamic accounting, mukhabarah practices, and a green economy, in order to strengthen the resilience of a just and sustainable local economy. Maqasid Sharia is a theory that emphasizes the maintenance of five main objectives (hifẓ al-dīn, al-nafs, al-ʿaql, al-nasl, and al-māl). In the context of a green economy, maqāṣid serves as the moral basis for maintaining social and environmental welfare as part of sharia responsibilities. A green economy is oriented toward a balance between economic growth and environmental sustainability. In Islam, this aligns with the maqāṣid al-syarī'ah, which encompasses the preservation of religion, life, intellect, posterity, and property (Chapra, 2016). The integration between the two creates an ethical, fair and sustainable economic system.

Theory of the 17 Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) are a global agenda endorsed by the United Nations (UN) in 2015 within the framework of the 2030 Agenda for Sustainable Development. This agenda consists of 17 integrated goals and 169 targets, encompassing economic, social, and environmental dimensions. According to (Griggs et al., 2013), The SDGs emphasize the importance of balancing human development with planetary boundaries (Le Blanc, 2015) The SDGs are viewed as a network of interconnected goals, where the success of one goal depends heavily on the progress of others. The first goal, No Poverty, focuses on eliminating poverty in all its forms through increased access to decent work, social protection, and economic empowerment. The second goal, Zero Hunger, Good Health and Well-Being (SDG 3), Quality Education (SDG 4), Gender Equality calls for the elimination of discrimination against women and increased equal participation in the economy and politics (SDG 5). SDG 6, Clean Water and Sanitation, SDG 7, Affordable and Clean Energy, focuses on the transition to renewable energy to support low-carbon development. Decent Work and Economic Growth (SDG 8),

Industry, Innovation, and Infrastructure (SDG 9), Reduced Inequalities (SDG 10), Sustainable Cities and Communities (SDG 11), Responsible Consumption and Production (SDG 12), Climate Action (SDG 13), SDG 14, Life Below Water, (SDG 15) focuses on the conservation of terrestrial ecosystems and biodiversity. SDG 16, Peace, Justice and Strong Institutions, emphasizes the importance of transparent, accountable, and corruption-free governance to support sustainable development. Finally, Partnerships for the Goals (SDG 17) emphasizes global collaboration in funding, technology, and data to accelerate the achievement of all SDGs. These goals do not stand alone but complement and reinforce each other. Nilsson, Griggs, and Visbeck (2016) emphasize that synergy between the SDGs needs to be optimized so that development policies do not create trade-offs between sectors. In the context of Islamic-based economic development, the integration of the principles of *maqāṣid al-shari'ah* - namely, the protection of religion, life, intellect, descendants, and property - can strengthen the direction of achieving the SDGs, particularly in realizing social justice, ecological sustainability, and the welfare of the people.

Research Methods

This study was conducted by exploring empirical data using a qualitative, descriptive-analytical approach, along with an analysis of Sharia literature and green economic theory. The study was conducted in Malintang Lama Gambut Village, Banjar Regency. Sixteen informants participated in the study, including community members who entered into the Mukhabarah agreement, farmers/managers, landowners, one religious leader, one agricultural extension worker, and two academics. Data collection techniques included in-depth (semi-structured) interviews, a review of Mukhabarah practices, document studies of Mukhabarah agreements in the form of local agreements (if any), and all records related to yield distribution and transparency. Literature studies were also conducted on Sharia accounting values, agricultural regulations, and government policies on the green economy/sustainable agriculture. Data analysis techniques included thematic analysis of interview and observation data, data triangulation between informants, and comparisons with theory and previous research (Sugiyono, 2018).

Results

The reality of the mukhabarah contract practice in Malintang Lama Village, as a form of implementing Islamic economics in the agricultural sector, is explored. This analysis reveals how Islamic accounting values are integrated into this practice and how its implementation contributes to socioeconomic justice and strengthening green economic resilience at the local level.

The Practice of Mukhabarah Contracts: Social Foundations and Islamic Morality

Research findings indicate that mukhabarah contracts in agricultural cooperation in Malintang Lama Village are carried out simply and informally, namely through verbal agreements without written agreements. The primary foundations of these contracts are trust, willingness, and close social ties between landowners and cultivators. This reflects a strong social and moral dimension, where cooperation is not solely based on economic aspects but also rooted in Islamic values such as honesty, openness, and fairness. Legally, this mukhabarah practice reflects the principles of Islamic economics, particularly honesty, justice, and mutual consent. Although not written down, these verbal contracts remain valid from a mu'amalah jurisprudence perspective as long as the pillars and conditions of the contract are met and they are free from elements of gharar (uncertainty), usury, or oppression. In-depth analysis shows that the pillars and valid conditions of a mukhabarah contract, namely the parties to the contract, the object of the contract (land), the ijab-qabul, and a clear distribution of the results, have mostly been fulfilled in practice in the field.

The cooperative pattern identified clearly identifies it as a mukhabarah contract (where seeds and working capital are borne by the land cultivator), not a muzara'ah contract. In practice in Malintang Lama Village, the landowner only grants authority over his land, while the cultivator is fully responsible for all farming costs, including seeds, fertilizer, and other operational costs. This significant burden of responsibility and capital rests with the cultivator, who is a key factor in determining the profit-sharing portion. The strong sense of mutual trust allows this collaboration to persist for years, even decades, in a family atmosphere, indicating that Islamic and social values have functioned as an effective self-regulatory mechanism.

Integration of Sharia Accounting Values and the Realization of Justice

The profit-sharing system (Nisbah) between landowners and cultivators exhibits interesting variations and reflects efforts to achieve distributive justice (al-'Adl). The distribution pattern is flexible, agreed upon in advance, and generally involves two or three components: the landowner, the cultivator, and an allocation for replanting capital/sustainability (sustainability fund).

Division Pattern	Land Owner	Cultivator	Replanting	Statement of Justice
Informant 1	35%	45%	20%	Consider sustainability
Informant 2	12%	88%	0% (Cost covered by the cultivator)	A large proportion of compensation for the full capital/cost of the cultivator
Informant 3	15%	85%	0% (Cost covered by the cultivator)	A large proportion of compensation for the full

Division Pattern	Land Owner	Cultivator	Replanting	Statement of Justice
				capital/cost of the cultivator
Informant 4	25%	40%	35%	Priority of reinvestment capital for continuation
Informant 5	20%	80%	0% (Cost covered by the cultivator)	A large proportion of compensation for the full capital/cost of the cultivator.
Informant 6	25%	75%	0% (Cost covered by the cultivator)	A large proportion of compensation for the full capital/cost of the cultivator

From all informants, it appears that cultivators tend to receive a larger share. The underlying reason is compensation for labor contributions and, more importantly, the responsibility for covering all or most of the production costs. This aligns with the principle of justice in Islamic economics, where returns must be proportional to the contributions (labor, capital, and risk) made by each party. The large proportion for cultivators (the main actors in the field) reflects recognition of their mu'nah (burden/cost) and juh'd (effort/energy).

From the perspective of Islamic Accounting Value Integration, although the contract is unwritten, this distribution practice adheres to the principle of revenue recognition and measurement based on an agreed ratio. Most prominent is the allocation of funds for replanting (20% to 35%) in several patterns. This allocation implicitly represents the concept of Sustainability (Green) Accounting. In Islamic accounting, this fund can be classified as a mandatory reserve fund or an investment allowance for the next planting season, ensuring that the productive asset (land) remains operational. The absence of a written contract and terms of cooperation does pose a risk to the certainty of rights and obligations (the principle of Transparency and Accountability in Islamic Accounting). However, this is successfully overcome by social capital in the form of very strong trust.

Green Economy Resilience and Structural Recommendations

The mukhabarah agreement implemented in Malintang Lama Village substantially supports Green Economic Resilience through two key aspects: first, Operational Sustainability: the allocation of a portion of profit sharing for replanting capital demonstrates a collective awareness of a sustainable production cycle. This internal capital ensures the farming process continues uninterrupted into the following season. Second, the empowerment of

Key Actors, namely cultivators who bear all costs and retain the largest share of the yield, demonstrates economic independence and equitable risk distribution, pillars of village economic resilience.

However, cultivators' expectations for structural government assistance (fertilizer subsidies, equipment, irrigation improvements) demonstrate that this traditional economic resilience remains vulnerable to external factors. There is no fixed recipe for presenting the findings of a study. We will, therefore, first consider general guidelines and then turn our attention to options for reporting descriptive statistics and the results of the hypothesis test.

DISCUSSION

Overall, the results of this study confirm that the practice of the mukhabarah contract in Malintang Lama Village is a model of agricultural cooperation based on strong values and social capital, effectively ensuring distributive justice through determining profit sharing (nisbah) proportional to the contributions and risks of each party. The integration of Islamic accounting values is implicitly evident in adherence to the principles of honest profit sharing (amanah and tabligh), and most progressively, through the allocation of replanting funds that function as the embryo of Sustainability/Green Accounting. Fundamental values such as al-'adl (justice), amanah (trust and responsibility), tabligh (transparency), and hisāb (accountability) play a crucial role in establishing a fair, honest profit-sharing system that is oriented towards shared prosperity and sustainability. Explicitly, al-'adl encourages equal distribution of results and avoids exploitative practices, while amanah fosters a sense of responsibility for natural resources and trust between parties. Transparency in agricultural reporting strengthens social legitimacy and reduces the potential for disputes, while accountability emphasizes the importance of moral responsibility in every economic process. To strengthen accountability and transparency in accordance with formal Islamic accounting standards, the adoption of simple written contracts and systematic recording of profit sharing and sustainability fund allocations are required. Thus, mukhabarah is not merely an agricultural cooperation agreement, but has evolved into a Green Economy model based on Islamic values that emphasizes the balance between material and spiritual aspects. This synergy between Islamic accounting and the green economy presents a new conceptual foundation based on the values of maqāṣid al-syarī'ah—namely, the preservation of religion, life, mind, descendants, and property—which is closely aligned with the Sustainable Development Goals (SDGs). The implication is that the integration of the moral-spiritual dimensions of Islam and modern sustainability concepts indicates that economic development must be directed towards ethical quality, social justice, and ecological balance. Within this framework, Islamic accounting functions not only as a transaction recording system but also as an instrument of value transformation that directs economic behavior towards the benefit and environmental balance. Therefore, mukhabarah with the application of Islamic accounting values can be seen as a micro-model of Sharia-based green development, which has great potential for replication in regional economic policies to strengthen Social Justice, Economic Independence, and Ecological Resilience.

Theoretical Implications of Islamic Accounting and Sustainability

The findings regarding the allocation of replanting funds (sustainability funds) within the profit-sharing ratio (mukhabarah) provide a significant contribution to the literature on Sharia Accounting and Sustainability (Green Accounting). This allocation, although informal, substantially reflects a recognition of the costs of intergenerational equity, where a portion of current yields is set aside to ensure the continuity of future production. First, the Expansion of the Concept of Hisāb (Accountability). Whereas in conventional accounting, accountability is often reduced to financial accountability, this mukhabarah practice expands the meaning of hisāb into Multidimensional Accountability, encompassing Financial Accountability in the form of transparent profit sharing (tabligh); Social Accountability in the form of distributive justice (al-'adl) based on risk and labor contributions; and Ecological Accountability, namely the allocation of funds for land sustainability (replanting).

Second, the harmonization of Maqāṣid al-Shari'ah and the SDGs. This research empirically bridges the concept of maqāṣid al-Shari'ah (preservation of wealth/nature) with the global framework of the Sustainable Development Goals (SDGs), specifically SDG 2 (Zero Hunger) and SDG 12 (Responsible Consumption and Production). Mukhabarah, with its emphasis on moral accountability (amanah) towards natural resources, operates as a local economic mechanism that is inherently Sharia-compliant and sustainability-oriented. This positions Sharia accounting not merely as a means of reporting compliance but as an agent of normative change that internalizes ethical values into economic decisions.

Third, Strengthening Social Capital as a Substitute for Formal Contracts: Reliance on social capital (trust) instead of written contracts challenges the assumption of neoclassical economic rationality. In the context of Malintang Lama Village, amanah and al-'adl function as enforcement mechanisms that are stronger and more durable than formal legality, minimizing the transaction costs that generally accompany the negotiation and supervision of written contracts.

Conclusion

This research confirms that the practice of mukhabarah contracts in Malintang Lama Village is a form of agricultural cooperation based on values and strong social capital. The profit-sharing system (nisbah) is implemented proportionally to the contributions and risks of each party, reflecting distributive justice in the context of Islamic economics. The integration of Islamic accounting values is evident through the application of the principles of al-'adl (justice), amanah (responsibility and honesty), tabligh (transparency), and hisāb (accountability), which establish fair and honest economic practices oriented toward social welfare and ecological sustainability.

Substantively, the allocation of replanting funds demonstrates the embryonic concept of green accounting, where a portion of agricultural produce is set aside to maintain land sustainability. This practice expands the concept of hisāb into multidimensional accountability encompassing financial, social, and ecological dimensions. With institutional support and simple record-keeping based on sharia accounting standards, mukhabarah has the potential to become an effective micro-green economy model in realizing social justice and rural economic resilience. Theoretically, these findings demonstrate the harmonization of the maqāṣid al-syarī'ah principles and the objectives of the Sustainable Development Goals (SDGs), particularly in the aspects of Zero Hunger (SDG 2) and Responsible Consumption and Production (SDG 12). Community reliance

on trust and the morality of amanah replaces the function of high-cost formal contracts, while strengthening social capital as a mechanism for economic governance. Thus, the integration of sharia accounting values in mukhabarah not only enriches Islamic accounting theory but also presents a new paradigm of green accounting based on maqāṣid values that balance economic, ethical, and ecological objectives.

Suggestion and Recommendations

It is recommended that future research expand the scope of the study and employ a quantitative or mixed methods approach for more comprehensive results, particularly in measuring the impact of Islamic accounting implementation on income and green economic resilience. Local governments should encourage Islamic-based green economic practices through incentive policies, coaching, and awards for sustainable farming groups. Furthermore, educational institutions can strengthen their environmentally conscious Islamic accounting curricula and training, while Islamic microfinance institutions are encouraged to adopt mukhabarah-based financing with transparent and efficient reporting. Overall, the results of this research can serve as an initial foundation for developing Islamic-based green economic policies and practices toward a just, inclusive, and sustainable regional economic system.

Bibliography

Al-Zuhaili, W. (2010). *Al-Fiqh al-Islami wa Adillatuh* (Vol. 5). Dar al-Fikr.
https://fliphtml5.com/uscyg/wmdb/Fiqih_Islam_Wa_Adillatuhu_5_%28Dr._Wahbah_Az-Zuhaili%29/

Bappenas Targetkan Indeks Ekonomi Hijau RI Mencapai 90,65% Pada 2045. (n.d.). Retrieved October 23, 2025, from <https://nasional.kontan.co.id/news/bappenas-targetkan-indeks-ekonomi-hijau-ri-mencapai-9065-pada-2045>

Burritt, R., & Schaltegger, S. (2014). Accounting towards sustainability in production and supply chains. *The British Accounting Review*, 46(4), 327–343.

Chaaben, N., Elleuch, Z., Hamdi, B., & Kahouli, B. (2022). Green economy performance and sustainable development achievement: Empirical evidence from Saudi Arabia. *Environment, Development and Sustainability*, 1–16.
<https://doi.org/10.1007/s10668-022-02722-8>

Chapra, M. U. (2016). *The future of economics: An Islamic perspective* (Vol. 21). Kube Publishing Ltd.
<https://books.google.com/books?hl=en&lr=&id=0NGpDAAAQBAJ&oi=fnd&pg=PR11&dq=info:xuK0UWfdl1EJ:scholar.google.com&ots=298dWLzIFA&sig=Q6YrbmhJRn8Gueg-LppLlw3DQxw>

Goh, C. S., Chong, H.-Y., Jack, L., & Mohd Faris, A. F. (2020). Revisiting triple bottom line within the context of sustainable construction: A systematic review. *Journal of Cleaner Production*, 252, 119884. <https://doi.org/10.1016/j.jclepro.2019.119884>

Griggs, D. J., Stafford-Smith, M., Gaffney, O., Rockstrom, J., Ohman, M. C., Shyamsundar, P., Steffen, W., Glaser, G., Kanie, N., & Noble, I. (2013). Sustainable development goals for people and planet. *Nature*, 495(7441), 305–307. <https://doi.org/10.1038/495305a>

Hammer, J., & Pivo, G. (2017). The Triple Bottom Line and Sustainable Economic Development Theory and Practice. *Economic Development Quarterly*, 31(1), 25–36. <https://doi.org/10.1177/0891242416674808>

Harahap, S. S. (1997). *Akuntansi Islam*. Bumi Aksara.

Le Blanc, D. (2015). Towards integration at last? The sustainable development goals as a network of targets. United Nations. <https://www.un.org/en/desa/towards-integration-last-sustainable-development-goals-network-targets>

Lidia, F. S., Sopingi, I., & Musfiroh, A. (2025). Analisis Keuangan Syariah dalam Memimpin Transisi Menuju Ekonomi Hijau: Kajian Green Sukuk Indonesia. *JIES : Journal of Islamic Economics Studies*, 6(2), 75–84. <https://doi.org/10.33752/jies.v6i2.9848>

Mahfuzah, A. (2023). Implementasi Green Marketing pada Pelaku UMKM Kain Sasirangan: Telaah Pemasaran Islami. *Al-Ujrah | Jurnal Ekonomi Syariah*, 1(01), 56–72.

Muchtarom, M. Z. A. (2024). Implementasi Akad Mukhabarah pada Pertanian Padi. *Jurnal Ekonomi Syariah Darussalam*, 5(2), 1–13. <https://doi.org/10.30739/jesdar.v5i2.3205>

Pemerintah Dorong Penerapan Ekonomi Hijau untuk Stabilkan Pertumbuhan Ekonomi Jangka Panjang—Kementerian Koordinator Bidang Perekonomian Republik Indonesia. (2024). <https://www.ekon.go.id/publikasi/detail/5861/pemerintah-dorong-penerapan-ekonomi-hijau-untuk-stabilkan-pertumbuhan-ekonomi-jangka-panjang>

Permatasari, M. P., Triuwono, I., & Mulawarman, A. D. (2021). Islamic Values in Accounting Information Governance of Third-Sector Organisation. *Jurnal Akuntansi Multiparadigma*, 12(1), 1–26. <https://doi.org/10.21776/ub.jamal.2021.12.1.01>

Rani, S. B., & Arismaya, A. D. (2024). Green accounting dan kepemilikan saham publik terhadap kinerja keuangan: Peran islamic social reporting pada perusahaan pertambangan di Indeks Saham Syariah Indonesia. *Journal of Accounting and Digital Finance*, 4(2), 97–111. <https://doi.org/10.53088/jadfi.v4i2.1287>

Sartika, B., & Sisdianto, E. (2024). Green Accounting dan Corporate Social Responsibility (CS): Konsep dan Implementasi dalam Bisnis Berkelanjutan. *Akuntansi*, 3(4), 128–135. <https://doi.org/10.55606/akuntansi.v3i4.2642>

Siregar, N. A., Anggraini, T., & Rahma, T. I. F. (2024). Analisis Sistem Mukhabarah Pada Usaha Tani Padi Di Desa Huraba Kecamatan Marancar Kabupaten Tapanuli Selatan. *Al-Mutharahah: Jurnal Penelitian Dan Kajian Sosial Keagamaan*, 21(01), 540–551.

Sugiyono. (2018). *Metode Penelitian Bisnis: Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D*. Alfabeta.

Suryani, E. (2024). Analisis Penerapan Green Accounting dalam Mendukung Sustainability Pada Usaha Mikro Kecil dan Menengah (Studi Fenomenologi pada Rumah Produksi Amplang di Kecamatan Benua Kayong Kabupaten Ketapang). *Jurnal KIAFE*, 2(3), 54–71.

THE 17 GOALS | Sustainable Development. (n.d.). Retrieved October 23, 2025, from <https://sdgs.un.org/goals>

Triyuwono, I. (2012). *Akuntansi syariah: Perspektif, metodologi, dan teori edisi 2* (Jakarta). RajaGrafindo Persada.
[//psb.feb.ui.ac.id/index.php/3Fp/3Dshow_detail/26id/3D10194/26keywords/3D](https://psb.feb.ui.ac.id/index.php/3Fp/3Dshow_detail/26id/3D10194/26keywords/3D)

UNDP Annual Report 2024. (2024). UNDP.
<https://www.undp.org/publications/undp-annual-report-2024>