

DAFTAR PUSTAKA

- (2014), D. dan J. (2014). *The impact of intangible capital on countries' sustainability during the economical recession 1*.
- & G., & Hilman, H. (2013). *Examining Corporate Reputation and Commitment to Business Social Responsibility (BSR) on Organizational Performance Relations : Evidence from Manufacturing Sector in Nigeria*. 5(10), 71–90.
- Abdurahim, A., Triyuwono, I., Mulawarman, A. D., & Achsin, M. (2016). Aminullah: Revealing the Spiritual Values in Sharia Transaction. *International Journal of Management and Administrative Sciences (IJMAS)*, 4(1), 65–73.
- Afandi, M. Y. (2020). *KONSEPTUALISASI MAQASHID AL SYARI'AH DEVELOPMENT INDEX (MSDI)*. 1–22.
- Afrida, P. N., Nurianti, U., Agama, F., Universitas, I., & Jadid, N. (2022). *KAJIAN MAQASHID AL-SHARI ' AH TERHADAP NILAI-NILAI*. 6, 72–88.
- Aguinis, H., & Glavas, A. (2012). What We Know and Don't Know About Corporate Social Responsibility: A Review and Research Agenda. *Journal of Management*, 38(4), 932–968. <https://doi.org/10.1177/0149206311436079>
- Al-Zyadat, A. (2020). The relationship between corporate financial performance and corporate governance: Evidence from Jordan. *International Journal of Advanced Science and Technology*, 29(3 Special Issue).
- AL-Zyadat, A. T. (2018). E Government Systems and Its Impact on Quality of Service At Public Hospitals in Amman (Filed Study). *International Journal of Information, Business and Management*, 10(2), 201–205.
- Albaity & Rahman. (2019). *The Intention to use Islamic banking : An Exploratory study to measure The intention to use Islamic banking : an exploratory study to measure Islamic financial literacy*. January. <https://doi.org/10.1108/IJOEM-05-2018-0218>
- Albuquerque, R., Koskinen, Y., & Zhang, C. (2019). Corporate social responsibility and firm risk: Theory and empirical evidence. *Management Science*, 65(10), 4451–4469. <https://doi.org/10.1287/mnsc.2018.3043>
- Aljuboori, Z. M., Singh, H., Haddad, H., Al-ramahi, N. M., & Ali, M. A. (2022). *Intellectual Capital and Firm Performance Correlation : The Mediation Role of Innovation Capability in Malaysian Manufacturing SMEs Perspective*.
- Almahmoud, E., & Doloi, H. K. (2018). *Assessment of Social Sustainability in Construction Projects Using Social Network Analysis*. 3(1), 35–46. <https://doi.org/10.18775/jibrm.1849-8558.2015.21.3003>
- Alqahtani. (2016). *The Impact of the Global Financial Crisis on Islamic Banking*. March.
- Alsayegh, M. F., & Rahman, R. A. (2020). *Corporate Economic , Environmental , and Social Sustainability Performance Transformation through ESG Disclosure*.
- Alziyadat, N., & Ahmed, H. (2018). *Ethical decision-making in Islamic financial institutions in light of Maqasid Al-Sharia : A conceptual framework*. 1, 1–12. <https://doi.org/10.1002/tie.22025>
- Anders, J. (2021). Technovation A relational natural-resource-based view on

- product innovation: The influence of green product innovation and green suppliers on differentiation advantage in small manufacturing firms. *Technovation*, February 2020, 102254. <https://doi.org/10.1016/j.technovation.2021.102254>
- Antonio, M. S., Sanrego, Y. D., & Taufiq, M. (2012). An Analysis of Islamic Banking Performance: Maqashid Index Implementation in Indonesia and Jordania. *Journal of Islamic Finance*. <https://doi.org/10.15604/ejef.2017.05.01.008>
- Aprianto, A. (2022). Relevansi Monisme dan Dualisme Bagi Pemberlakuan Perjanjian Internasional di Indonesia. *Jurnal Konstitusi*, 19(3), 580–605. <https://doi.org/10.31078/jk1934>
- Apriyanti, H. W. (2018). Model Inovasi Produk Perbankan Syariah di Indonesia. *Economica: Jurnal Ekonomi Islam*, 9(1), 83. <https://doi.org/10.21580/economica.2018.9.1.2053>
- Arini, Maharani, Satia NurJuliardi, D. (2020). *The Impact of The Sustainability Report on The Performance of Maqashid Sharia Islamic Commercial Banks in Indonesia*. 96–103.
- Ariyadi. (2018). *BISNIS DALAM ISLAM Business in Islam*. 13–26.
- Arjowo. (2014). *R4Me44*. 03(03), 225–239.
- Arnanda, M. L. (2024). The Effect of Disclosure of Sustainable Development Goals on the Financial Performance of Banking Companies in Indonesia. *Journal of Social Research*, 3(9), 1–16. <https://doi.org/10.55324/josr.v3i9.2250>
- Arrigoni, A. (2019). Exploring the “relational” link between responsibility and social ontology: Ethical, organisational, institutional dimensions of shared agency, collective responsibility, collective intentionality. *Journal of Global Responsibility*, 10(1), 31–46. <https://doi.org/10.1108/JGR-10-2018-0047>
- Atmaja, L., & Mustopa, R. R. B. C. (2020). Metaphysics in the Epistemology: A Critical Analysis of Islamic and Western Philosophical tradition. *Afkaruna*, 16(1), 22–40. <https://doi.org/10.18196/aiijis.2020.0111.22-39>
- Auda, J. (2013). MAQASID AL-SHARIAH AS PHILOSOPHY OF ISLAMIC LAW _ A Systems Approach. *Middle-East Journal of Scientific Research*. <https://doi.org/10.5829/idosi.mejsr.2013.13.1885>
- Authors, F. (2016). *Article information* :
- Authors, F. (2018). *Waqf, Sustainable Development Goals (SDGs) and maqasid*. <https://doi.org/10.1108/IJSE-10-2016-0295>
- Baidowi, A. (2011). *ETIKA BISNIS PERSPEKTIF ISLAM*. 9, 239–250.
- Barba-Sánchez, V., Milán, B. C., Milán, M. J. C., & Rivera, G. S. (2021). Approach to the Social Value of a Rural Cluster School: the Case of RCS “Sierra de Alcaraz.” *CIRIEC-Espana Revista de Economia Publica, Social y Cooperativa*, 101, 85–114. <https://doi.org/10.7203/CIRIEC-E.101.18098>
- Barnet, E. a. (2019). *1,2** .,
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*. <https://doi.org/10.1177/014920639101700108>
- Barney, J. B., & Wright, M. (2011). *The Future of Resource-Based Theory*. January 2016. <https://doi.org/10.1177/0149206310391805>

- Benjamin James Inyang. (2013). *Defining the Role Engagement of Small and Medium-Sized Enterprises (SMEs) in Corporate Social Responsibility (CSR)*. 6(5), 123–132. <https://doi.org/10.5539/ibr.v6n5p123>
- Biswas, D. (2016). *A Study of Conceptual Framework on Green Banking*. 7, 39–53.
- Boiral, O. (2019). *Sustainability Reporting Assurance : Creating Stakeholder Accountability Through Hyperreality ?* September. <https://doi.org/10.1016/j.jclepro.2019.118596>
- Bontis, N., Chua, W., & Keow, C. (n.d.). *INTELLECTUAL CAPITAL AND BUSINESS PERFORMANCE IN* By. December 1999.
- Bontis, N., Crossan, M., Hul-, J., Edvinsson, L., & Previous, T. S. (1995). *Intellectual capital: an exploratory study that develops measures and models*. 63–76.
- Brahman, I. M. A. (2019). Monisme: Pengetahuan Yang Membawa Kebijaksanaan. *Sphatika: Jurnal Teologi*, 10(1), 54. <https://doi.org/10.25078/sp.v10i1.1573>
- Bryer, A. (2023). Critical accounting as an indigenous project. *Critical Perspectives on Accounting*, 93(February), 102579. <https://doi.org/10.1016/j.cpa.2023.102579>
- Buallay, A, Fadel, S. M., Alajmi, J., & ... (2020). Sustainability reporting and bank performance after financial crisis: evidence from developed and developing countries. ... *Review: An International* <https://doi.org/10.1108/CR-04-2019-0040>
- Buallay, Amina, Cummings, R., & Hamdan, A. (2019). *et ra ct et ra ct ed. Ic*. <https://doi.org/10.1108/PAR-04-2019-0039>
- Budiman, T., Satyakti, Y., & Febrian, E. (2021). *Asian Economic and Financial Review ISLAMIC BANK SUSTAINABILITY: AN ECONOMETRIC APPROACH* Keyword s. 11(2), 141–159. <https://doi.org/10.18488/journal.aefr.2021.112.141.159>
- Bueno, E. (2004). *The role of social capital in today ' s economy*. 5(4), 556–574. <https://doi.org/10.1108/14691930410567013>
- Butzbach, O. (2015). *Alternative Banking and Theory*. 5(2), 105–171. <https://doi.org/10.1515/ael-2013-0055>
- Carley, J., Pasternack, G., Wyrick, J., & Barker, J. (2006). Instream Flows and “Angler Habitat:” Flow Effects on Fishability on Eight Pacific Northwest Rivers. *Human Dimensions of Wildlife*. <https://doi.org/10.1080/10871200600894951>
- Carroll, A. B. (1961). *The Pyramid of Corporate Social Responsibility : Toward the Moral Management of Organizational Stakeholders* Wp. 39–48.
- Carroll, A. B. (2016). Carroll ' s pyramid of CSR: taking another look. *International Journal of Corporate Social Responsibility*, 1–8. <https://doi.org/10.1186/s40991-016-0004-6>
- Carroll, A. B., & Brown, J. A. (2018). *Corporate Social Responsibility: A Review of Current Concepts, Research, and Issues* (pp. 39–69). <https://doi.org/10.1108/S2514-175920180000002002>
- Carroll, J. J., Slupsky, J. D., Mather, A. E., Carroll, J. J., Siupsky, J. D., & Mather,

- A. E. (2009). *The Solubility of Carbon Dioxide in Water at Low Pressure*. 1201(March 1991).
- Cek, K. (2020). *DOES ENVIRONMENTAL , SOCIAL AND GOVERNANCE PERFORMANCE INFLUENCE ECONOMIC PERFORMANCE?* 21(4), 1165–1184.
- Chen, Z., & Xie, G. (2022). International Review of Financial Analysis ESG disclosure and financial performance: Moderating role of ESG investors. *International Review of Financial Analysis*, 83(July), 102291. <https://doi.org/10.1016/j.irfa.2022.102291>
- Chew, B. C., Tan, L. H., & Hamid, S. R. (2016). Ethical banking in practice: a closer look at the Co-operative Bank UK PLC. *Qualitative Research in Financial ...* <https://doi.org/10.1108/QRFM-02-2015-0008>
- Clark, Feiner, and Viehs, (2014). (2015). *Sustainable profit*. Copyright © 1997. All rights reserved. (1997).
- Cornée, S., Szafarz, A., Journal, S., December, N., Cornée, S., & Szafarz, A. (2014). *Vive la Différence: Social Banks and Reciprocity in the Credit Market* *Vive la Différence: Social Banks and Reciprocity in the Credit*. 125(3), 361–380. <https://doi.org/10.1007/s>
- Dey, P. K., Malesios, C., De, D., & Chowdhury, S. (n.d.). *The impact of lean management practices and sustainable oriented innovation on sustainability performance of small and medium sized enterprises: Empirical evidence from the UK*. 1–45.
- Ditlev-Simonsen, C. D. (2017). Beyond sponsorship - exploring the impact of cooperation between corporations and NGOs. *International Journal of Corporate Social Responsibility*, 2(1). <https://doi.org/10.1186/s40991-017-0017-9>
- Donaldson, T., & Preston, L. E. E. E. (1995). *THE STAKEHOLDER THEORY OF THE CORPORATION: CONCEPTS , EVIDENCE , AND IMPLICATIONS*. 1, 65–92.
- Ebaid, I. E. (2022). *Nexus between sustainability reporting and corporate financial performance: evidence from an emerging market*. 1987. <https://doi.org/10.1108/IJLMA-03-2022-0073>
- Efendi, R., Muawanah, U., & Setia, K. A. (2022). Stewardship Theory di antara hubungan corporate risk, kompensasi eksekutif, karakteristik eksekutif, dan kepemilikan saham pemerintah terhadap tax avoidance. *Jurnal Ekonomi Modernisasi*, 18(1), 86–100. <https://doi.org/10.21067/jem.v18i1.6575>
- Elkington - 1999 *Acceleration of relativistic electrons via drift-resonant interaction (1).pdf*. (n.d.).
- Elkington, J. (2013). Enter the triple bottom line. *The Triple Bottom Line: Does It All Add Up*, 1(1986), 1–16. <https://doi.org/10.4324/9781849773348>
- Fahlevi, M. (2022). *Jurnal Bisnis dan Kajian Strategi Manajemen Tingkat Kepuasan Generasi Z Terhadap Kualitas Layanan Mobile Banking Perbankan Syariah yang Beroperasi di Provinsi Aceh* *Jurnal Bisnis dan Kajian Strategi Manajemen*. 6, 152–160.
- Fariyah, S. M., & Setiawan, S. (2020). *Determinan Intellectual Capital terhadap*

- Profitabilitas di Bank Syariah : Pengujian Mediasi Kinerja Keuangan dan Kinerja Non Keuangan Determinant of Intellectual Capital on Profitability in Islamic Banks : Testing Mediation of Financial Performance and Non-Financial Performance.* 11(28), 151–165.
<https://doi.org/10.33059/jseb.v11i2.1996>
- Farooque, O. Al. (2020). *CSR Disclosure , Corporate Governance and Firm Value : A Study on GCC CSR Disclosure , Corporate Governance and Firm Value : a study on GCC Islamic Banks.* March.
<https://doi.org/10.1108/IJAIM-08-2019-0103>
- Ferenhof. (2015). *Journal of Intellectual Capital.*
- Fernandez-feijoo, A. B., Romero, S., Ruiz, S., Journal, S., June, N., & Romero, B. F. S. (2014). *Effect of Stakeholders ' Pressure on Transparency of Sustainability Reports within the GRI Framework Effect of Stakeholders ' Pressure on Transparency of Sustainability Reports within the GRI Framework.* 122(1), 53–63.
- Finarti, A., & Putra, P. (2015). Implementasi Maqashid Al-Syariah Terhadap Pelaksanaan Csr Bank Islam: Studi Kasus Pada Pt. Bank Bri Syariah. *Share: Jurnal Ekonomi Dan Keuangan Islam*, 4(1), 37–66.
<https://doi.org/10.22373/share.v4i1.724>
- Firdaus, Y., & Falikhatun, F. (2021). The Impact Of Islamic Corporate Governance And Tabarru' Fund On The Level Of Sharia Insurance Health. *Al-Amwal : Jurnal Ekonomi Dan Perbankan Syari'ah*, 13(2), 251.
<https://doi.org/10.24235/amwal.v13i2.9151>
- Fitri, D. N. M. (2021). Implementasi Maqashid Syariah Pada Penerapan Corporate Social Responsibility Di Bank Umum Syariah Banda Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 6(Vol 6, No 4 (2021): November 2021), 558–567.
- Franzoni, S., & Allali, A. A. (2018). Principles of Islamic finance and principles of Corporate Social Responsibility: What convergence? *Sustainability (Switzerland)*, 10(3), 1–11. <https://doi.org/10.3390/su10030637>
- Freeman. (2017). *No Title.*
- Friede, G., Busch, T., & Bassen, A. (2015). *ESG and financial performance : aggregated evidence from more than 2000 empirical studies.* 0795.
<https://doi.org/10.1080/20430795.2015.1118917>
- Geerts, G., & McCarthy, W. (2000). The ontological foundation of REA enterprise information systems. *Annual Meeting of the American Accounting Association, March*, 1–34.
- Ghaida, R. A., & Ousama, A. A. (2016). *Do users in Qatar perceive intellectual capital information to be value relevant for decision-making purposes ? Helmi Hammami Obied Shreim.* 7, 36–52.
- Ghifari, M. Al, Handoko, H., & Yani, A. (2015). *Jurnal Ekonomi dan Perbankan Syariah MALAYSIA DENGAN PENDEKATAN MAQASHID INDEKS.* 3(2), 47–66.
- Go-jek, P., & Rasyid, H. Al. (2017). *Pengaruh Kualitas Layanan Dan Pemanfaatan Teknologi Terhadap Kepuasan Dan Loyalitas.* 1(2).
- Hadi, N. (2018). Measuring Corporate Social Responsibility Performance for

- Employees with an NH Approach Method. *Iqtishadia: Jurnal Kajian Ekonomi Dan Bisnis Islam STAIN Kudus*, 11(2), 243. <https://doi.org/10.21043/iqtishadia.v11i2.4096>
- Hadi, N., & Baihaqi, J. (2020). Is CSR Assistance Effective for Islamic Based Community Development in Indonesia? *Iqtishadia*, 13(2), 282. <https://doi.org/10.21043/iqtishadia.v13i2.7911>
- Hadi, N., & Udin, U. (2021). *Testing the Effectiveness of CSR Dimensions for Small Business Entrepreneurs*.
- Haji Wahab, M. Z. bin, & Naim, A. M. (2020). Sustainable and Responsible Investment: Concept and the Commonalities with Islamic Financial Institutions. *Etikonomi*, 19(1), 141–154. <https://doi.org/10.15408/etk.v19i1.13772>
- Hakimah, W., & Ibrahim, W. (2018). *Herald NAMSCA 1, 2018*. 2008, 1111–1116.
- Halim, F. S., & Putri, E. I. (2022). *ANALISIS PROFITABILITAS BANK UMUM SYARIAH GO PUBLIC PADA MASA COVID-19*. 2(2), 87–99.
- Hambali, A., & Adhariani, D. (2022). *Sustainability performance at stake during COVID-19 pandemic? Evidence from Sharia-compliant companies in emerging markets*. <https://doi.org/10.1108/JIABR-01-2022-0014>
- Hamdan, A., Buallay, A., Council, H. E., & Alareeni, B. (2017). *The moderating role of corporate governance on the relationship between intellectual capital efficiency and firm ' s performance : Evidence from Saudi Arabia The moderating role of corporate governance on the relationship between intellectual capital efficiency and firm ' s performance : evidence from Saudi Arabia Allam Mohammed Hamdan * Amina Mohammed Buallay Bahaaeddin Ahmed Alareeni. January*. <https://doi.org/10.1504/IJLIC.2017.087377>
- Hamidi, M. L., Worthington, A. C., West, T., & Ismal, R. (2019). *THE PROSPECTS FOR ISLAMIC SOCIAL BANKING IN INDONESIA*. 5(2), 237–262.
- Hamzah, H. (2023). *Accounting in Ontological , Epistemological and Axiological Reviews*. 2(5), 875–886.
- Hasanah, S. M., & Kurniawan, R. (2019). Konsep Islamic corporate governance sebagai tata kelola perusahaan Bakpiapia Djogja. *Journal of Enterprise and Development*, 1(2), 72–86. <https://doi.org/10.20414/jed.v1i02.1018>
- Hasibuan, H. H., & Islamic, I. (2017). *Pemikiran maqasid syariah jasser auda*. 17200010102, 1–21.
- Helfaya, A., & Easa, N. F. (2022). Islamic Religiosity and CSR Attitudes—The Case of Egyptian Managers. *Sustainability (Switzerland)*, 14(18), 1–16. <https://doi.org/10.3390/su141811255>
- Herbas Torrico, B., Frank, B., & Arandia Tavera, C. (2018). Corporate social responsibility in Bolivia: meanings and consequences. *International Journal of Corporate Social Responsibility*, 3(1). <https://doi.org/10.1186/s40991-018-0029-0>
- Hirawati, H., & Harsono, M. (2023). Islamic Financial Technology dalam Kajian Filsafat Ilmu. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 4(3),

- 850–860. <https://doi.org/10.47065/ekuitas.v4i3.2711>
- Hu, L., He, Z., & Zhang, S. (2020). Sustainable use of rice husk ash in cement-based materials: Environmental evaluation and performance improvement. *Journal of Cleaner Production*, 264, 121744. <https://doi.org/10.1016/j.jclepro.2020.121744>
- Hudaefi, F. A., & Noordin, K. (2019a). Harmonizing and constructing an integrated maqāsid al-Sharī'ah index for measuring the performance of Islamic banks. *ISRA International Journal of Islamic Finance*, 11(2), 282–302. <https://doi.org/10.1108/IJIF-01-2018-0003>
- Hudaefi, F. A., & Noordin, K. (2019b). Harmonizing and constructing an integrated maqāsid al-Sharī'ah index for measuring the performance of Islamic banks. *ISRA International Journal of Islamic Finance*, 11(2), 282–302. <https://doi.org/10.1108/IJIF-01-2018-0003>
- Inkinen. (2015). *Review of empirical research on intellectual capital and firm performance Journal of Intellectual Capital Article information : July 2015.* <https://doi.org/10.1108/JIC-01-2015-0002>
- Ippoliti, E. (2021). Why Finance Needs Philosophy (and Vice Versa): Some Epistemic and Methodological Issues. *Foundations of Science*, 27(3), 957–974. <https://doi.org/10.1007/s10699-021-09804-2>
- Jan, A., Marimuthu, M., & Hassan, R. (2019). *Sustainable Business Practices and Firm 's Financial Performance in Islamic Banking : Under the Moderating Role of Islamic Corporate Governance.* 1–25.
- Jan, A., Marimuthu, M., Pisol, M., & Isa, M. (2019). The nexus of sustainability practices and financial performance: From the perspective of Islamic banking. *Journal of Cleaner Production*, 228, 703–717. <https://doi.org/10.1016/j.jclepro.2019.04.208>
- Johnes, J., Izzeldin, M., & Pappas, V. (2012). *A comparison of performance of Islamic and conventional banks 2004 to 2009. October,* 1–36.
- Journal, C. (2020). *sustainability reporting and firm performance in developing climes : a review of literature.* 9(1), 9–29.
- Kadłubek, M., Thalassinos, E., Domagała, J., Grabowska, S., & Saniuk, S. (2022). *Intelligent Transportation System Applications and Logistics Transport Enterprises.*
- Kaupelyte. (2016). *Intellectual Capital Efficiency Impact on European Small and Large Listed Banks Financial Performance.* 3(6), 367–377.
- Kaur, G. (2016). *Green Initiatives of Banks in India : A Paradigm Shift.* 7, 488–500.
- Keay, A. (2017). Stewardship theory: is board accountability necessary? *International Journal of Law and Management*, 59(6), 1292–1314. <https://doi.org/10.1108/IJLMA-11-2016-0118>
- Keshavarzi, M., & Ghaffary, H. R. (2023). An ontology-driven framework for knowledge representation of digital extortion attacks. *Computers in Human Behavior*, 139(October 2022), 107520. <https://doi.org/10.1016/j.chb.2022.107520>
- Khan. (2015). *Intellectual Capital and Financial Performance : An Evaluation of Islamic Banks in Pakistan Director , Institute of Islamic Banking.*

- Khan, J. A., Aelst, S. Van, & Zamar, R. H. (2007). *Robust Linear Model Selection Based on Least Angle Regression*. 1–36.
- Khan, Y. K., Zannierah, S., Marzuki, S., Shafinaz, A., & Arshad, M. (2018). *The Influence of Intellectual Capital on Product , Process and Administration Innovation in the SMEs Context* . 5(3), 1–7. <https://doi.org/10.31580/jmi.v5i3.79>
- Khomsiyah, & Inriantoro, N. (2000). Metodologi Penelitian Akuntansi Keperilakuan: Pendekatan Filsafat Ilmu. *Jurnal Bisnis Dan Akuntansi*, 2(2), 89–102.
- Kozlenkova, I. V., Samaha, S. A., & Palmatier, R. W. (2013). *Resource-based theory in marketing*. <https://doi.org/10.1007/s11747-013-0336-7>
- Kuhn, T. (n.d.). *kuhn-the-structure-of-scien.pdf*.
- Kumar, M. P., & Kumara, N. V. M. (2021). Materials Today: Proceedings Market capitalization: Pre and post COVID-19 analysis. *Materials Today: Proceedings*, 37, 2553–2557. <https://doi.org/10.1016/j.matpr.2020.08.493>
- Kurniawan, A. (2017). *MUAMALAH BISNIS PERDAGANGAN SYARIAH*. 1(1).
- Kusuma, W. H. (2018). Epistemologi bayani, irfani dan burhani al-Jabiri dan relevansinya bagi studi Agama untuk resolusi konflik dan peacebuilding. *Jurnal Ilmiah Syi'ar*, 18, 1–19.
- Lakitsch, M. (2018). Islam in the Syrian war: Spotting the various dimensions of religion in conflict. *Religions*, 9(8), 1–17. <https://doi.org/10.3390/re19080236>
- Laskar, N. (2018). *Disclosure of corporate sustainability performance and firm performance in Asia*. <https://doi.org/10.1108/ARA-02-2017-0029>
- Lawati, H. Al, & Hussainey, K. (2022). Does Sustainable Development Goals Disclosure Affect Corporate Financial Performance? *Sustainability (Switzerland)*, 14(13), 1–14. <https://doi.org/10.3390/su14137815>
- Legitimacy struggles in palm oil controversies: An institutional perspective*. (2019). 103(December 2018), 1117–1131. <https://doi.org/10.1016/j.jclepro.2018.12.103>
- Leone. (2017). *No Title*.
- Lesmono, B., Pane, S. G., Majid, M. S. A., Marliyah, M., & Handayani, R. (2021). Epistemological Literature Study of Islamic Finance. *International Journal of Economic, Technology and Social Sciences (Injects)*, 2(2), 488–497. <https://doi.org/10.53695/injects.v2i2.538>
- Liou, R., & Chen, Y. (2023). *The cost of foreign ownership: Voluntary sustainability reporting and financial performance in an emerging economy*. 581–612. <https://doi.org/10.1108/CCSM-09-2021-0165>
- Lui, F. and. (2010). *Solution-based growth of ZnO nanorods for light-emitting devices: hydrothermal vs electrodeposition*. 851–858. <https://doi.org/10.1007/s00340-010-4173-9>
- Madison, K. J. (2014). Agency Theory and Stewardship Theory Integrated, Expanded, and Bounded by Context: An Empirical Investigation of Structure, Behavior and Performance Within Family Firms. *Tennessee Research and Creative Exchange*, 1–160.
- Majumder, T. H., & Ruma, I. J. (2022). *Does intellectual capital affect bank performance? Evidence from Bangladesh*. <https://doi.org/10.1108/LBSJMR->

05-2022-0016

- Makiah, Z. (2014). Epistemologi Bayani, Burhani, dan Irfani dalam Memperoleh Pengetahuan tentang Mashlahah. *Jurnal: Syariah*, 14(2), 1–28.
- Maldonado-guzm, G., & Garza-reyes, J. A. (2023). *Green innovation and firm performance : the mediating role of sustainability in the automotive industry performance*. <https://doi.org/10.1108/MEQ-02-2023-0058>
- Manning, P., Baker, N., & Stokes, P. (2020). The ethical challenge of Big Tech’s “disruptive philanthropy.” *International Studies of Management and Organization*, 50(3), 271–290. <https://doi.org/10.1080/00208825.2020.1811522>
- María, D., Jamilena, F., Isabel, A., Peña, P., Ángel, M., & Molina, R. (2016). *The Effect of Value-Creation on Consumer-Based Destination Brand Equity*. <https://doi.org/10.1177/0047287516663650>
- Martens, M. L., & Carvalho, M. M. (2016). ScienceDirect Key factors of sustainability in project management context : A survey exploring the project managers perspective. *JPMA*. <https://doi.org/10.1016/j.ijproman.2016.04.004>
- Maulidi. (2015). *Maqasid Syariah Sebagai Filsafat Hukum Islam* : 3, 1–19.
- Michelon, G., & Parbonetti, A. (2012). *The effect of corporate governance on sustainability disclosure*. 477–509. <https://doi.org/10.1007/s10997-010-9160-3>
- Minor, S. (2016). *No Title*.
- Mirzaei. (2017). 126–105. *طسوتم و كچوك ياهراك و بسك*.
- Mishra, P., & Schmidt, G. B. (2019). ScienceDirect How can leaders of multinational organizations be ethical by contributing to corporate social responsibility initiatives? Guidelines and pitfalls for leaders trying to do good. *Business Horizons*, October 2018. <https://doi.org/10.1016/j.bushor.2018.07.011>
- Mohammed, M. O., & Razak, D. A. (2008). The Performance Measures of Islamic Banking Based on the Maqasid Framework. *IIUM International Accounting Conference (INTAC IV)*, Putra Jaya Marriott, 1967(June), 1–17.
- Mollah, S., & Zaman, M. (2015). Shari’ah supervision, corporate governance and performance: conventional vs. islamic banks. *JOURNAL OF BANKING FINANCE*. <https://doi.org/10.1016/j.jbankfin.2015.04.030>
- Muchlis, S., & Sukirman, A. S. (2016). Implementasi Maqashid Syariah Dalam Corporate Social Responsibility di PT Bank Muamalat Indonesia. *Jurnal Akuntansi Multiparadigma*.
- Muhamad, H., Salleh, A., Kasim, N. A. A., Suppiah, S. D. K., & San, O. T. (2019). The Influence of Ontological and Epistemological Stance on Educators’ View towards Human Governance. *International Journal of Academic Research in Progressive Education and Development*, 8(4), 278–301. <https://doi.org/10.6007/ijarped/v8-i4/6514>
- Muhammadun, M. (2019). Kritik Nalar Al-Jabiri ; Bayani, Irfani Dan Burhani Dalam Membangun Islamic Studies Integrasi-Interkoneksi. *Eduprof : Islamic Education Journal*, 1(2), 52–77. <https://doi.org/10.47453/eduprof.v1i2.15>
- Muhmad, S. N. (n.d.). *Sustainable Development Goals and Islamic Finance : An*

- Integrated Approach for Islamic Financial Institutions*.
<https://doi.org/10.28992/ijssam.v5i1.286>
- Mujib, L. S. Bin. (2021). Maqâshid al-Syarî'ah al-Shâthibî and Ibn 'Ashûr's Perspectives on al-Qitâl Verse. *Madania: Jurnal Kajian Keislaman*, 25(1), 87. <https://doi.org/10.29300/madania.v25i1.4326>
- Müller, B., Castro, L. J., & Rebholz-Schuhmann, D. (2022). Ontology-based identification and prioritization of candidate drugs for epilepsy from literature. *Journal of Biomedical Semantics*, 13(1), 1–18. <https://doi.org/10.1186/s13326-021-00258-w>
- Murdfin, I., Indonesia, U. M., Halim, A., Kusuma, P., Indonesia, U. M., Muslim, M., & Indonesia, U. M. (2019). *Environmental Disclosure as Corporate Social Responsibility: Evidence from the Environmental Disclosure as Corporate Social Responsibility: Evidence from the Biggest Nickel Mining in Indonesia. December 2018*. <https://doi.org/10.32479/ijeep.7048>
- Muslih, M. (2004). Filsafat Ilmu Kajian Atas Asumsi Dasar, Paradigma, dan Kerangka Teori Ilmu Pengetahuan. *Filsafat Ilmu Kajian Atas Asumsi Dasar, Paradigma Dan Kerangka Teori Ilmu Pengetahuan*, 1–118.
- Mutia, E., & Musfirah, N. (2017). Pendekatan Maqashid Shariah Index Sebagai Pengukuran Kinerja Perbankan Syariah Di Asia Tenggara. *Jurnal Akuntansi Dan Keuangan Indonesia*, 14(2), 181–201. <http://jaki.ui.ac.id/index.php/home/article/view/793>
- N. Burhan, A. H., & Rahmanti, W. (2012). the Impact of Sustainability Reporting on Company Performance. *Journal of Economics, Business, and Accountancy / Ventura*, 15(2), 257. <https://doi.org/10.14414/jebav.v15i2.79>
- Nalband, N. A., & Kelabi, S. Al. (2014). Redesigning Carroll's CSR Pyramid Model. *Journal of Advanced Management Science*, 2(3), 236–239. <https://doi.org/10.12720/joams.2.3.236-239>
- Nasution. (2018). ريثكلا قشسلا قنظٌ دك بلاعح اللهو ، لحو صع الله قش ز م ههاف ، دح هل عيل ، حبسلا هيفٌ مص ب عي شلا يرتشا دك نيكٌ ؛ رتكاٌ وأ تنام قششعلا يف ناظولال حبسٌ اهياحافٌ ، ناظولال يف اهيرتشٌ دك ، عكعلا ب نيكٌ كلرك سمالاً نا امك ، اريتكٌ حيريف زاعطالاً عفسج مث. 4, 88–100
- Nawaz, T., & Haniffa, R. (2017). Determinants of financial performance of Islamic banks: an intellectual capital perspective. *Journal of Islamic Accounting and Business Research*, 8(2). <https://doi.org/10.1108/JIABR-06-2016-0071>
- Needles, B. E., Sel, E., & Can, M. (2019). *SUSTAINABILITY REPORTING AND INTEGRATED REPORTING: EVIDENCE FROM TURKISH HIGH*. <https://doi.org/10.17218/hititsosbil.603228>
- Nguyen, L. (2022). *The relationship between corporate sustainability performance and earnings management : evidence from emerging East Asian economies*. <https://doi.org/10.1108/JFRA-09-2021-0302>
- Nguyen, M., Bensemam, J., & Kelly, S. (2018a). *Corporate social responsibility (CSR) in Vietnam : a conceptual framework*.
- Nguyen, M., Bensemam, J., & Kelly, S. (2018b). Corporate social responsibility (CSR) in Vietnam : a Table of Contents. *International Journal of Corporate Social Responsibility*, 3(9), 1–12.

- Nicklin, C., & Plonsky, L. (2020). *Outliers in L2 Research in Applied Linguistics: A Synthesis and Data Re-Analysis*. 26–55. <https://doi.org/10.1017/S0267190520000057>
- Nimtrakoon. (2015). *Article information* :
- Nobanee, H., & Ellili, N. (2016a). Corporate sustainability disclosure in annual reports: Evidence from UAE banks: Islamic versus conventional. *Renewable and Sustainable Energy Reviews*, 55(August), 1336–1341. <https://doi.org/10.1016/j.rser.2015.07.084>
- Nobanee, H., & Ellili, N. (2016b). *Degree of Sustainability Disclosure and its Impact on Performance of Islamic and Conventional Banks*. January. <https://doi.org/10.5339/qfarc.2016.SSHAPP1076>
- Nor Hadi & Mariana. (2018). *Measuring Corporate Social Responsibility Performance for Employees with an NH Approach Method*. 11(2). <https://doi.org/10.21043/iqtishadia.v11i2.4096>
- Omoloso, O., Mortimer, K., Wise, W. R., & Jraisat, L. (2021). Sustainability research in the leather industry: A critical review of progress and opportunities for future research. *Journal of Cleaner Production*, 285, 125441. <https://doi.org/10.1016/j.jclepro.2020.125441>
- Orakwue, A. C., & Oghuvwu, M. E. (2019). *Corporate Social and Environmental Reporting (CSER) and Financial Performance: The Mediating Role of Competitive Advantage*. 23(2), 1–11. <https://doi.org/10.9734/JEMT/2019/v23i230123>
- Ousama, A. A. (2015). *Intellectual capital and financial performance of Islamic banks* *Intellectual capital and financial performance of Islamic banks*. January 2015. <https://doi.org/10.1504/IJLIC.2015.067822>
- Paulet, E., Parnaudeau, M., & Relano, F. (2015). *Banking with Ethics: Strategic Moves and Structural Changes of the Banking Industry in the Aftermath of the Subprime Mortgage Crisis* *Banking with Ethics: Strategic Moves and St of the Banking Industry in the Aftermath of Mortgage Crisis*. 131(1), 199–207.
- Personal, M., & Archive, R. (2021). *The role of information and communication technology in encountering environmental degradation: Proposing an SDG framework for the BRICS countries*.
- Pintol, L., & Allui, A. (2020). Critical Drivers and Barriers of Corporate Social Responsibility in Saudi Arabia Organizations*. *Journal of Asian Finance, Economics and Business*, 7(11), 259–268. <https://doi.org/10.13106/jafeb.2020.vol7.no11.259>
- Platonova, E. (2013). Corporate Social Responsibility from an Islamic Moral Economy Perspective: A Literature Survey. *Afro EURasian Studies*, 2(Issues 1&2, Spring and Fall 2013), 272–297.
- Pratama, R. M., & Lestari, R. (2022). *Pengaruh penerapan praktik manajemen sumber daya manusia terhadap keunggulan kompetitif*. 4, 313–322. <https://doi.org/10.20885/ncaf.vol4.art39>
- Pulic. (2000). *VAICTM – an accounting tool for IC management* *Ante Pulic*. 20, 702–714.
- Puspitandari, J. (2017). *PENGARUH SUSTAINABILITY REPORT DISCLOSURE*

- TERHADAP KINERJA PERBANKAN*. 6(1997), 1–12.
- Putra, Y. H., & S, L. A. (2021). Hakikat dari monisme, dualisme, pluralisme, nihilisme, argontisme. *Lex Jurnalica*, 18(1), 13–19.
- Rahmadieni, R. Y., & Rohmah, A. N. (2023). Pandangan Filsafat Ilmu Terhadap Akuntansi Syariah. *Lisyabab : Jurnal Studi Islam Dan Sosial*, 4(1), 39–53. <https://doi.org/10.58326/jurnallisyabab.v4i1.164>
- Rahmi, N. (2023). *Sejarah dan Perkembangan Maqashid Syariah Serta Karya Ulama Tentangnya Sebelum Imam Syatibi*. XIV, 54–69.
- Ramadhani, F. N., Purwanti, L., & Mulawarman, A. D. (2021). Theory of stewardship in the marriage of female migrant workers: Perspectives of accounting and accountability. *Atestasi : Jurnal Ilmiah Akuntansi*, 4(1), 1–10. <https://doi.org/10.57178/atestasi.v4i1.157>
- Ramlawati Ramlawati, Asriani Junaid, Syarifah Nurhalisa Alattas, & Muslim Muslim. (2022). The Effect Of Environmental Performance On Profitability With Environmental Disclosure As Moderating. *Jurnal Akuntansi*, 26(2), 306–323. <https://doi.org/10.24912/ja.v26i2.933>
- Rasmuin. (2019). The Epistemology of Bayani, Burhani and Irfani 'Abid Al-Jabiri and its Relevance in Islamic Education. *Al-Ghazali*, 2(1), 78–91.
- Rezaei, E. (2014). *Statistical analysis of the Impact of Intellectual Capital elements on future Performance : A Case Study of Tehran Stock Exchange*. 3(12), 131–137.
- Riahi-belkaoui, A. (2017). *AHMED RIAHI-BELKAOUI*. June.
- Riba, A., & Kunci, K. (n.d.). *Riba Dalam Al qur'an dan Dalam Pers pektif Pemikiran Ulama Mayuki I*.
- Rico Khashogi, L. (2022). Menakar Rekonstruksi Maqashid Syariah Telaah Genealogis Pendekatan System Jasser Auda. *POLITEA: Jurnal Politik Islam*, 5(1), 64–82.
- Ridhwan, M., Aziz, A., Azwan, A., & Hashim, M. (2017). *Intellectual Capital (IC) Determinants : Impact on Productivity of Islamic Banks*. 8(November), 189–197. <https://doi.org/10.21512/bbr.v8i3.3741>
- Ritonga, M., & Nasri, M. K. (2021). Tafsir Ayat-Ayat Tentang Manajemen Sumber Daya Manusia. *Cybernetics: Journal Educational Research and Social Studies Volume 2, Nomor 1, Januari 2021*, 2(1), 15.
- Riyanto, F. E. A. (2022). “Hamemayu Hayuning Bawono” (“To beautify the beauty of the world”): A Javanese Philosophical Foundation of the Harmony for Interfaith Dialogue. *Proceedings of the International Symposium on Religious Literature and Heritage (ISLAGE 2021)*, 644(2021), 353–362.
- San-jose, A. L., Retolaza, J. L., Gutierrez-goiria, J., Journal, S., Ethics, P. F. O. R., Retolaza, J. L., & San-jose, L. (2011). *Linked references are available on JSTOR for this article : Are Ethical Banks Different? A Comparative Analysis Using the Radical Affinity Index*. 100(1), 151–173. <https://doi.org/10.1007/sl0551-01>
- Santos, M. A. O. Dos, & Padin, C. (2014). *A “ fivefold bottom line ” approach of implementing and reporting corporate efforts in sustainable business practices*. 25(4), 421–430. <https://doi.org/10.1108/MEQ-04-2013-0026>
- Sarea, A. (2016). *The relationship between intellectual capital and earnings*

- quality: Evidence from listed firms in Bahrain Bourse. May 2018.*
<https://doi.org/10.1504/IJLIC.2016.079350>
- Sari, N. A., Shara, Y., Isnawati, S., & Suhardianto, N. (2023). The Triple Bottom Line Accounting from Scientia Sacra Perspective. *Riset Akuntansi Dan Keuangan Indonesia*, 8(1), 23–31.
<https://doi.org/10.23917/reaksi.v8i1.20893>
- Sbert, M., Chen, S., Feixas, M., Vila, M., & Golan, A. (2020). Interpreting social accounting matrix (SAM) as an information channel. *Entropy*, 22(12), 1–28.
<https://doi.org/10.3390/e22121346>
- Schaltegger, S., & Wagner, M. (2006). Integrative management of sustainability performance, measurement and reporting. *International Journal of Accounting, Auditing and Performance Evaluation*, 3(1), 1–19.
<https://doi.org/10.1504/IJAPE.2006.010098>
- Schillemans, T., & Bjurstrøm, K. H. (2020). Trust and verification: balancing agency and stewardship theory in the governance of agencies. *International Public Management Journal*, 23(5), 650–676.
<https://doi.org/10.1080/10967494.2018.1553807>
- Schoenmaker, D. (n.d.). *Working paper A Framework for Sustainable Finance Working paper A framework for sustainable finance.*
- Sejati, B. P., & Prastiwi, A. (2015). Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Dan Nilai Perusahaan. *Diponegoro Journal of Accounting*, 0(0), 195–206.
- Shahabuddin, A. S., & Hashim, N. H. (2019). *Product-centric halal business : a critique from an Islamic perspective.* 11(6), 1707–1724.
<https://doi.org/10.1108/JIMA-06-2019-0129>
- Shahabuddin, A. S., Rajeh, A., Alamer, A., Edil, M., Sukor, A., Furqani, H., Aslam Haneef, M., & Al-tamimi, H. A. H. (2018). Islamic Banking 's Social Performance : Illustrated Weighted Index for Measuring Corporate Social Responsibility. *Journal of Business Research*, 12(December 2017), 1–13.
- Shahwan. (2013). 2013.
- Shakil, M. H., Jaya, S., Mahmood, N., Lumpur, K., Tasnia, M., Lumpur, K., & Munim, Z. H. (2019). *Do environmental , social and governance performance affect the financial performance of banks? A cross-country study of emerging market banks.* 30, 1331–1344.
<https://doi.org/10.1108/MEQ-08-2018-0155/full/html>
- Sheena Smart, P. D., Thanammal, K. K., & Sujatha, S. S. (2023). An Ontology Based Multilayer Perceptron for Object Detection. *Computer Systems Science and Engineering*, 44(3), 2065–2080.
<https://doi.org/10.32604/csse.2023.028053>
- Shim, K., & Kim, J. N. (2021). The Impacts of Ethical Philosophy on Corporate Hypocrisy Perception and Communication Intentions Toward CSR. *International Journal of Business Communication*, 58(3), 386–409.
<https://doi.org/10.1177/2329488417747597>
- Shimkin, D. B. (2017). Julian H. Steward: A Contributor to Fact and Theory in Cultural Anthropology. In *Process and Pattern in Culture* (pp. 1–17). Routledge.

- Shoab, C., & Corresponding, A. (2015). *Can Intellectual Capital of SMEs Help in Their Sustainability Efforts*. 7(2), 82–97. <https://doi.org/10.5296/jmr.v7i2.6930>
- Singh, E. a. (2016). *Measuring intellectual capital performance of Indian banks A public and private sector comparison*. July. <https://doi.org/10.1108/MF-08-2014-0211>
- Siswanti, I., Salim, U., Sukoharsono, E. G., & Aisjah, S. (2017). *The Impact of Islamic Corporate Governance , Islamic Intellectual Capital and Islamic Financial Performance on Sustainable Business Islamic Banks*. 7(4), 316–323.
- Srairi, S. (2015). Corporate governance disclosure practices and performance of Islamic banks in GCC countries. *Journal of Islamic Finance*.
- Srairi, S. A. (2009). Factors Influencing the Profitability of Conventional and Islamic Commercial Banks in GCC Countries. *Review of Islamic Economics*. <https://doi.org/10.1007/s11123-009-0161-7>
- Standaert, B., Sauboin, C., Leclerc, Q. J., & Connolly, M. P. (2021). Comparing the Analysis and Results of a Modified Social Accounting Matrix Framework with Conventional Methods of Reporting Indirect Non-Medical Costs. *PharmacoEconomics*, 39(2), 257–269. <https://doi.org/10.1007/s40273-020-00978-4>
- Sudarsono, H. (2022). Analisis Niat Nasabah Bank Syariah untuk Menggunakan Mobile Banking. *Jurnal Ilmiah Poli Bisnis*, 14(Volume 14 Nomor 1 Tahun 2022), 78–89.
- Tafti, S. F., Hosseini, S. F., & Emami, S. A. (2012). Assessment the Corporate Social Responsibility According to Islamic Values (Case Study: Sarmayeh Bank). *Procedia - Social and Behavioral Sciences*, 58, 1139–1148. <https://doi.org/10.1016/j.sbspro.2012.09.1095>
- Taufik, Z., & Rozi, S. (2021). Perennialism and the Religious Common Platform of Mystical Tradition in Java. *Teosofia: Indonesian Journal of Islamic Mysticism*, 10(2), 193–208. <https://doi.org/10.21580/tos.v10i2.8439>
- Tencati, A., & Perrini, F. (2007). *CSR Strategies of SMEs and Large Firms . Angeloantonio Russo Evidence from Italy*. 285–300. <https://doi.org/10.1007/s10551-006-9235-x>
- The archives of bertrand russell*. (n.d.).
- Tho'in, M. (2022). Acceptance and Usage Behavior of Bank Syariah Indonesia (BSI) Technology with TAM and Spiritual Motivation during the COVID-19 Pandemic. *Universal Journal of Accounting and Finance*, 10(3), 719–728. <https://doi.org/10.13189/ujaf.2022.100309>
- Torring, J., & Bentzen, T. Ø. (2020). Does stewardship theory provide a viable alternative to control-fixated performance management? *Administrative Sciences*, 10(4). <https://doi.org/10.3390/admsci10040086>
- Tristiarto, Y., Wahyudi, W., & Sugianto, S. (2024). Analisis Penerapan Sustainable Development Goals (SDGs) dan Sustainability Report Terhadap Profitabilitas Perusahaan Di Indonesia. *Ikraith-Ekonomika*, 7(2), 231–241. <https://doi.org/10.37817/ikraith-ekonomika.v7i2.3352>
- Triyono. (2003). Paradigma Metodologi Akuntansi Positif dalam Perspektif

- Filsafat Ilmu. In *Jurnal Bisnis Strategi* (Vol. 11, Issue VIII, pp. 12–22).
- Twerefou, D. K., Danso-mensah, K., & Bokpin, G. A. (2017). Saharan Africa : A Panel General Method of Moments Approach. *Research in International Business and Finance*. <https://doi.org/10.1016/j.ribaf.2017.07.028>
- Ulum, I. (2014). *Intellectual Capital Performance of Indonesian Banking Sector : A Modified VAIC (M-VAIC) Perspective*. 6(2), 103–123. <https://doi.org/10.5296/ajfa.v6i2.5246>
- Värzaru, A. A., Bocean, C. G., & Nicolescu, M. M. (2021). Rethinking corporate responsibility and sustainability in light of economic performance. *Sustainability (Switzerland)*, 13(5), 1–21. <https://doi.org/10.3390/su13052660>
- Waddock, S. A., & Graves, S. B. (1997). *THE CORPORATE SOCIAL PERFORMANCE – FINANCIAL PERFORMANCE LINK*. 18(December 1994), 303–319.
- Wagner-tsukamoto, S. (2019). *In search of ethics : from Carroll to integrative CSR economics*. 15(4), 469–491. <https://doi.org/10.1108/SRJ-09-2017-0188>
- Wahyuni, S. (2022). *Analysis of the rate of growth of intellectual capital ability in predicting present and future profitability of Sharia commercial banks in Indonesia*. <https://doi.org/10.1108/AJAR-10-2021-0226>
- Weber, O. (2016). *Corporate sustainability and financial performance of Chinese banks*. <https://doi.org/10.1108/SAMPJ-09-2016-0066>
- Wei, I., Ting, K., Chen, F., & Sui, H. J. (2021). *Intellectual capital and bank branches ' efficiency : an integrated study efficiency*. May. <https://doi.org/10.1108/JIC-07-2020-0245>
- Wernerfelt. (1984). *A Resource-Based View of the Firm* Author (s): Birger Wernerfelt Published by : Wiley Stable URL : <https://www.jstor.org/stable/2486175> REFERENCES Linked references are available on JSTOR for this article : [reference # references _ tab _ contents](#) You may. 5(2), 171–180.
- Whittingham, K. L., Earle, A. G., Leyva-de la Hiz, D. I., & Argiolas, A. (2023). The impact of the United Nations Sustainable Development Goals on corporate sustainability reporting. *BRQ Business Research Quarterly*, 26(1), 45–61. <https://doi.org/10.1177/23409444221085585>
- Wibowo, A. (2008). Epistemologi Hukum Islam: Bayani, Irfani, dan Burhani. *Jurnal : Universitas Islam Indonesia*, h. 1-2.
- Wicaksono, M. A., & Wicaksono, M. A. (2021). *The Effect of Cost Accounting Information on Islamic Social Reporting Disclosure of Indonesia Sharia Listed Companies*. 7, 37–45.
- Widiartanto. (2022). *Supply Chain Performance Determinants Model in Furniture SMIs*. 19(2), 226–243. <https://doi.org/10.14710/jis.19.2.2020.226-243>
- Wijayanti, R. (2016). The Economic Situation: Annual Review: Chapter I. The British Economy in 1971. *National Institute Economic Review*, 59(1), 4–21. <https://doi.org/10.1177/002795017205900102>
- Yanuar AR, F., & Hanifah, W. S. (2020). Telaah Penerapan PSAK 45 Dan PSAK 109 Dalam Rekonstruksi Akuntansi Pelaporan Keuangan Masjid. *JAS (Jurnal Akuntansi Syariah)*, 4(1), 45–55.

<https://doi.org/10.46367/jas.v4i1.208>

- Yusnaini. (2016). Fakta, Nilai, Peristiwa: Tentang Hubungan antara Ilmu Pengetahuan dan etika. *Filsafat Ilmu Akuntansi*.
- Zaprulkhan, Z. (2018). Maqāṣid Al-Shariah in the Contemporary Islamic Legal Discourse: Perspective of Jasser Auda. In *Walisongo: Jurnal Penelitian Sosial Keagamaan* (Vol. 26, Issue 2, p. 445). <https://doi.org/10.21580/ws.26.2.3231>
- Zhang, L., Olsen, A., & Lobov, A. (2022). An ontology-based KBE application for supply chain sustainability assessment. *Resources, Environment and Sustainability*, 10(May), 100086. <https://doi.org/10.1016/j.resenv.2022.100086>
- Zheng, C., Islam, N., Hasan, N., & Halim, A. (2022). Cogent Economics & Finance Does intellectual capital efficiency matter for banks ' performance and risk-taking behavior? Does intellectual capital efficiency matter for banks ' performance and risk-taking behavior? *Cogent Economics & Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2127484>
- Zouros, E., Oberhauser Ball, A., Saavedra, C., & Freeman, K. R. (1994). An unusual type of mitochondrial DNA inheritance in the blue mussel *Mytilus*. *Proceedings of the National Academy of Sciences*, 91(16), 7463-7467.

