

## Designing a Social Sustainability Governance Framework: Integrating Triple Bottom Line Principles and Islamic Institutional Values in an Indonesian University



Wahyuni<sup>1\*</sup>, Asri Usman<sup>2</sup>, Syarifuddin<sup>2</sup>

<sup>1</sup> Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Makassar, Kota Makassar 90221, Indonesia

<sup>2</sup> Faculty of Economics and Business, Hasanuddin University, Makassar 90245, Indonesia

Corresponding Author Email: [wahyuni@unismuh.ac.id](mailto:wahyuni@unismuh.ac.id)

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### ABSTRACT

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This study develops a governance-oriented framework for the social dimension of sustainability within higher education institutions by integrating triple bottom line (TBL) principles with Islamic institutional values at Universitas Muhammadiyah Makassar. Rather than treating sustainability accounting as a reporting exercise, the analysis positions the social pillar as an institutional management and planning structure that guides human resource policies, community engagement, and organizational responsibility. A qualitative research design grounded in a critical-interpretive perspective was adopted. Data were obtained through direct observation, semi-structured interviews with strategic university officials, and institutional document analysis. The materials were examined through iterative processes of data reduction, thematic structuring, and interpretive synthesis. The findings indicate that the university operationalizes the social pillar through the alignment of Global Reporting Initiative (GRI) standards, Islamic ethical principles, and Muhammadiyah organizational directives. Implementation is evident in human resource governance, community empowerment programs, and institutional responsibility mechanisms. However, institutional gaps remain in formalized human rights grievance procedures, systematic capacity development, and the structured integration of Islamic work culture into sustainability performance indicators. The study proposes an adaptive social sustainability governance model that integrates religious norms, local institutional culture, and internationally recognized reporting standards into a coherent management framework. The contribution lies in repositioning the social pillar from normative discourse toward operational planning, measurable indicators, and institutional accountability within faith-based higher education institutions.

## 1. INTRODUCTION

Sustainability accounting is a paradigm that includes reporting and measuring the economic, environmental, and social performance of an organization. This concept aims to ensure that companies are not only oriented towards financial profit but also pay attention to social and environmental impacts in their business activities. The application of sustainability accounting is an important paradigm because it can maintain the sustainability of the company in the long term, where companies that pay attention to social and environmental aspects are more likely to have good relationships with stakeholders that contribute to the stability of the business run by an organization [1].

Ozili [2] explained that sustainable development is an important aspect that can be used as a paradigm in organizational activities. In line with the Sustainable Development Goals (SDGs), sustainability accounting helps organizations understand and measure the impact of their activities on the environment and society. Sustainability accounting can increase transparency and accountability by

applying sustainability reporting standards, such as the Global Reporting Initiative (GRI) or the Sustainability Accounting Standards Board (SASB).

SASB is used as a benchmark for nonprofit organizations that focus on developing reporting standards that link environmental, social, and governance information [3]. This standard is designed to be integrated in a form of reporting that is used as a reference to address various issues related to climate change, limited natural resources, and technological innovation, which is used as a reason for interested parties to make decisions for an organization [4]. The application of this standard aims to maintain reputation and regulation and encourage efficiency and innovation within an organization [5].

Sukaharsono and Andayani [6] revealed that an organization that does not apply sustainability can face legal risks, lose customer confidence, or experience pressure from investors who are increasingly concerned about environmental, social, and governance issues. By applying sustainability principles, companies can save resources, reduce waste, and develop innovative products and services

that are more environmentally friendly. Environmental problems that affect society can affect a company's reputation, increase costs, and lead to the closure of an organization due to negligence in addressing environmental issues. Razak [7] revealed that the environmental impact of industrial activities due to human greed results in increased CO<sub>2</sub> emissions and global warming, poor air quality, and environmental damage in industrial areas due to the lack of corporate responsibility for sustainability.

From the perspective of sustainability accounting, environmental issues show that many companies still do not integrate environmental and social costs into their financial statements. This is due to the absence of strict regulations that require reporting of social and environmental impacts, low awareness of companies in calculating social and environmental costs as part of social responsibility, and a focus on positive imaging without thinking about reducing negative impacts. Solutions offered in the sustainability accounting framework include implementing sustainability reporting standards using frameworks such as the GRI to ensure that companies are transparent in reporting their social and environmental impacts [8-10].

Often, this adoption is not done voluntarily, but because of regulation or pressure, such as the GRI and pressure from environmental activities that are used as a basis for adoption in an organization [11, 12]. Bebbington and Larrinaga [13] offered a sustainability accounting approach with several indicators, including sustainability reporting, materiality, ethics, stakeholders, training/education, and digital technology. Klymenko et al. [14], Setia et al. [15], and Tran et al. [16] revealed that if an organization prioritizes sustainable aspects by paying attention to economic, social, and environmental conditions, it will impact company performance and determine a sustainable future. Sustainability practices have increased in both profit and nonprofit organizations due to increasing concerns about social, environmental, and economic factors, which are a shared responsibility [17, 18]. Despite stakeholders' concerns, many organizations have yet to implement sustainability in their activities due to limited regulatory and accountability mechanisms [19].

Ceesay [20] and de Lacerda et al. [21] revealed that achieving sustainability accounting requires the intervention of Non-Governmental Organizations (NGOs) by applying two indicators. First, collaborative partnerships (collaboration with government and civil society organizations). Second, confrontational tactics involve damaging an organization's reputation through social media when it ignores sustainability practices. In general, NGOs have a major influence on defining social justice and social welfare [22-28]. While NGOs have a significant role in promoting social justice, challenges in financial transparency can hinder an organization's effectiveness.

NGOs can help organizations implement sustainability indicators. With stricter regulations and better reporting standards, NGOs can maintain their legitimacy and continue to contribute to sustainable social development [29-31]. NGOs are used as one of the ways to prevent an organization from failing in running a business when it has interference from various interested parties. An organization's failure to maintain business sustainability is often due to the absence of sustainability standards or frameworks integrated into its business strategies. Sustainability is not just about doing business ethically but also about building reputation, creating

long-term value, and ensuring future operational sustainability [32].

Sustainability issues will always arise in various eras, but companies with adaptive strategies and a commitment to sustainability will survive and thrive [33-35]. By integrating sustainability into business models, operations, and long-term strategies, organizations can create greater value for stakeholders or business continuity run by an organization.

The standards outlined for both profit and nonprofit organizations play an important role in shaping the obligation to view accountability as an effort to implement sustainable organizational practices. The framework for sustainable reporting is called the GRI, which is an international independent organization that helps businesses, governments, and other organizations understand and communicate impacts and issues such as climate, human rights, and corruption [36].

Sustainability reporting can help an organization set goals, measure performance, and manage change to make its activities more sustainable. This is expected to help organizations provide information to the public regarding sustainability issues [37]. GRI is a practice in measuring and disclosing organizational activities as a responsibility to all interested parties regarding the organization's performance in realizing SDGs, which include economic, environmental, and social impact reporting, as well as the concept of triple bottom line (TBL), CSR reporting, and so on.

The impact of sustainability activities that have been described above is the TBL concept, which is applied as a measurement technique, reporting the benefits of indicators in public reports by an organization [13]. This concept is used as a form of accountability response from modern humans who support sustainability or environmental sustainability; this idea was first used by Elkington in 1997 [38].

Upward and Jones [39] explained that including the environmental dimension forms weak sustainability, but when including all dimensions of sustainability, namely socio-ecological, it forms strong sustainability. Every organization wants a business that can survive in the long term; therefore, this concept is used as a reason to support a way of thinking by paying attention to economic, environmental, and social aspects. Zyznarska-Dworczak [1] analyzed organizations that invest in human resources and the environment. This investment can support sustainability with the presence of human resources who understand financial and non-financial fields, which are used as a benchmark for a sustainable organization, especially regarding business analysis [40].

Sustainability accounting is currently an important instrument for measuring and reporting organizational performance that focuses not only on economic aspects but also on social and environmental aspects. The GRI, as an international standard, underlines the social pillar, which includes labor practices, human rights, community, and product responsibility as key indicators in sustainability reporting. This social pillar is an important benchmark for assessing how organizations, including universities, integrate social and ethical values into their governance.

In the context of Muhammadiyah universities, such as Universitas Muhammadiyah Makassar, social sustainability accounting not only refers to GRI standards but is also attached to Islamic values and Muhammadiyah fatwas that prioritize the principles of justice, trustworthiness, and social responsibility. Qualitative research conducted through in-depth interviews with strategic officials of Universitas Muhammadiyah Makassar, such as the Head of Budget and

Head of Human Resources, showed that human resource management (HRM) in this institution integrates Islamic values holistically in the process of recruitment, training, retention, promotion, and enforcement of work ethics. For example, Al-Islam and Muhammadiyah (AIK) training and the Baitul Arqam program are the main means of instilling Islamic values and Muhammadiyah culture that support social sustainability and HR professionalism.

However, challenges exist in maintaining a balance between professional competence and Islamic values, as well as limited resources for training and career development. In addition, the adaptation of Islamic work culture for new HR and the high employee turnover rate are issues that need serious attention. This requires the correction of the social pillar in sustainability accounting so that reporting and practices are not just a formality but truly reflect social values, justice, and sustainability according to GRI principles and Muhammadiyah Islamic values.

From a modernist perspective, sustainability accounting is considered a tool for creating the reputation of a sustainable company. This view is considered insufficient to reflect true sustainability accounting because it only focuses on reputation aimed at gaining public sympathy, but reputation is not necessarily based on the quality of the company. The postmodernist view is used to assess sustainability accounting not only by looking at reputation but also how companies create a reputation based on business activities that support the sustainability of both the environment and humans.

Postmodernism encourages the development or creation of new ideas or concepts for existing concepts [41]. In the context of sustainability accounting activities, profit, social, and environmental aspects are implemented in organizational activities; however, this is not considered to be sufficient. Therefore, this study builds a new concept by including religious aspects in sustainability accounting. This is considered capable of complementing the concept of sustainability, which not only emphasizes the demands of the rules (profit, social, and environmental) but also concerns individual self-awareness (religious) [42].

The postmodernism approach in this research is highly relevant for examining sustainability accounting in Muhammadiyah universities. Postmodernism rejects single and universal views, emphasizing a plurality of perspectives, deconstruction of dominant narratives, and criticism of power structures that influence social practices and reporting [43, 44]. This approach allows researchers to explore the hidden meanings behind sustainability reports that are often normative and formal, and reveal how Islamic values and Muhammadiyah fatwas are internalized or sometimes even ignored in daily practice. Thus, postmodernism research provides a critical normative framework to correct and recommend improvements to social pillars so that sustainability accounting in Muhammadiyah universities becomes more authentic, transparent, and social [45].

The importance of correcting the social pillar in sustainability accounting highlights the lack of transparent human rights and social responsibility reporting despite the adoption of GRI standards. Cahaya and Hervina [46] emphasized that product responsibility and corporate social contributions are often only a formal narrative without real implementation. Fonseca et al. [47] examined the implementation of labor practices and human rights in Indonesian companies that still face significant obstacles. This finding is in line with the reality faced by Muhammadiyah

universities in managing human resources based on Islamic values and GRI global standards; therefore, normative correction is very important.

In the context of Universitas Muhammadiyah Makassar, the postmodernism approach allows researchers to identify aspects that may be overlooked or distorted in the process of integrating Islamic values and Muhammadiyah's fatwa. For example, although there is an Islamic value-based training program, it is not certain that all employees can internalize these values consistently, especially in the face of work pressure, organizational changes, or conflicts of interest. In addition, the power structure in the institution, such as bureaucratic hierarchy and decision-making, can affect how these values are applied, whether inclusively and participatorily or merely top-down and normatively.

Thus, critical studies using a postmodernist approach play an important role in uncovering discrepancies between official institutional narratives and real practices on the ground, as well as opening space for dialogue and reflection for the correction and development of HR policies that are more responsive, inclusive, and socially sustainable. This approach also encourages an understanding that social sustainability is not only about the application of normative values but also about how these values are implemented in complex and dynamic social contexts, considering the voices and experiences of all stakeholders, especially those who may be marginalized or less heard.

In the context of sustainability, organizational activities can be implemented by promoting muamalah values and reducing the dominance of capitalism, especially through the integration of social activities. This approach can be linked to the GRI indicators, especially those that focus on social aspects (GRI- People), as well as the Muhammadiyah fatwa and Islamic values that are the foundation of sustainability in the organization. This approach allows an organization to fulfill its social responsibility while ensuring long-term operational sustainability. Thus, the organization is not only accountable for the impact of its activities but also builds a solid foundation of sustainability so that it can survive and develop until today.

The sustainability of the Muhammadiyah organization can be seen from its ability to survive through Muhammadiyah Charity (AUM), which was established as part of the association. AUM acts not only as a business unit but also as a forum that supports other members in achieving common goals within Muhammadiyah. To support sustainability, the spirit, collaboration, and digital understanding of all Muhammadiyah members are needed to realize the organization's vision. This is reflected in Muhammadiyah's philosophical value, namely "living for Muhammadiyah, not looking for life in Muhammadiyah," which teaches character building, experience, and strength in establishing a sustainable organization. This philosophy is the foundation for the sustainability of other associations in the region. This study aims to strengthen the concept of sustainability accounting by integrating the TBL principle and religious values in nonprofit and profit organizations. The study results are expected to serve as a reference for other organizations, particularly in the context of sustainability in Muhammadiyah Universities in South Sulawesi.

Universitas Muhammadiyah Makassar has shown a strong commitment to integrating Islamic values and Muhammadiyah fatwas into its HR policies. Normative and critical evaluations through the lens of postmodernism are

needed to ensure that the social pillar of sustainability accounting is realized effectively, fairly, and sustainably.

Based on the problems described, this study focuses on constructing a sustainability accounting model based on religious values. The results of the analysis and discussion indicate that the integration of religious values into sustainability accounting provides a comprehensive framework for managing and reporting an organization's economic, social, and environmental performance holistically. This model emphasizes financial and environmental aspects

and strengthens the social dimension through ethical and moral principles derived from religious values, thereby increasing organizational accountability and transparency.

Thus, the religious values-based sustainability accounting model can be an effective alternative approach to realizing organizational sustainability that is not only oriented towards economic profit but also towards social welfare and environmental preservation in accordance with upholding moral and ethical principles. Therefore, the following conclusion is drawn in the research model (Figure 1).

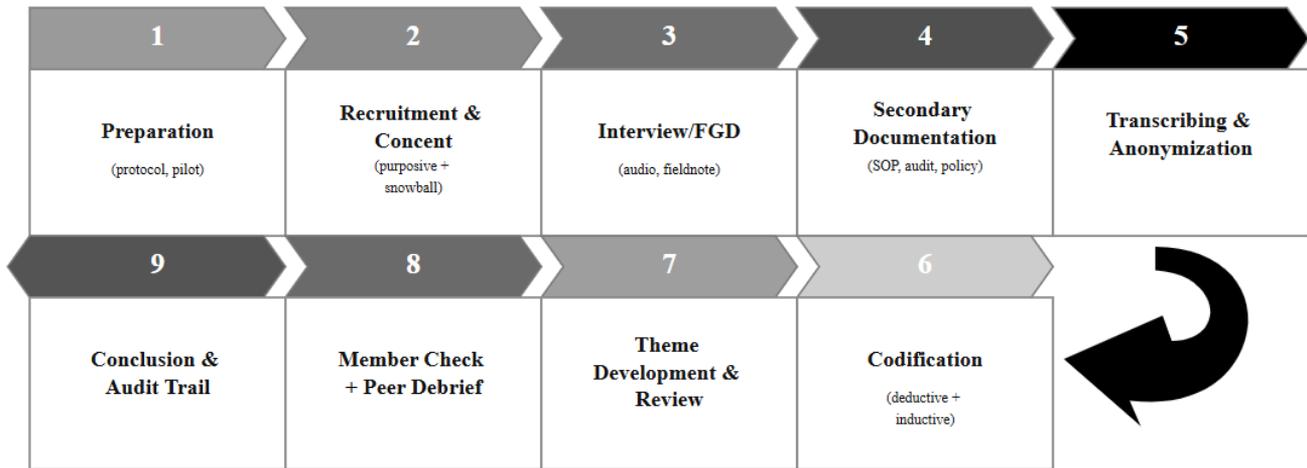


Figure 1. Conceptual framework

## 2. RESEARCH METHOD

Research design, elaborated in the form of sustainability accounting with the concept of the TBL, is an important foundation for Muhammadiyah Universities that integrate Islamic values religiously. Qualitative research is used to explore social phenomena in depth from the researcher's perspective [48-50]. The correction of the social pillar in Muhammadiyah's sustainability accounting is reflected in the GRI Social indicators, namely fair labor practices, respect for human rights, community empowerment, and ethical product responsibility, in accordance with Islamic values that affirm justice and social responsibility, thus strengthening organizational accountability and sustainability.

The research approach used is postmodernism, with a focus on spiritual aspects. Combining the postmodernism paradigm and the religious approach and linking GRI indicators to social activities in qualitative research offers a new perspective for understanding the complexity of religious experiences and the

meaning individuals give to their lives [49].

As for the research informants, researchers need informants who understand TBL-based sustainability accounting (profit, social, environment), which is deconstructed with a spiritual approach and Islamic values to support the sustainability of nonprofit organizations. The informants included the heads of finance, budget, human resources, quality assurance institutions, community service, security, law, technology, and audit, as well as leaders such as the rector and vice-rector of Muhammadiyah Makassar University who understand social activities.

Qualitative data collection techniques include observation of activities at Muhammadiyah Universities, semi-structured interviews focusing on social GRI indicators and Islamic/Muhammadiyah values, and documentation studies of documents and digital materials related to Muhammadiyah activities. Figure 2 demonstrates the data collection and analysis technique.

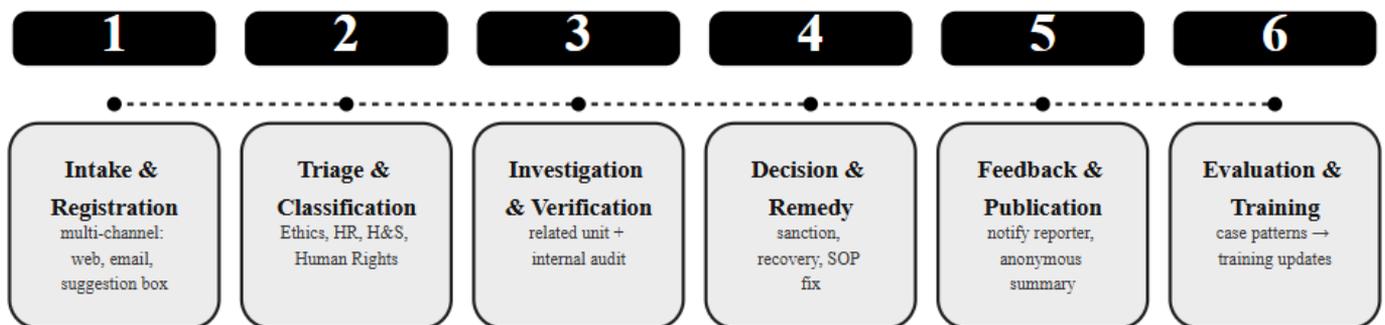


Figure 2. Data collection and analysis technique

According to Miles et al. [51], data analysis techniques include reduction, presentation, and continuous conclusion drawing to produce credible findings. In the context of correcting the social pillars of sustainability accounting as a normative review, this technique is used to filter and organize data related to labor practices, human rights, the community, and product responsibility. Systematic analysis enables an in-depth understanding of how organizations implement social values ethically and sustainably according to applicable normative standards.

### 3. RESEARCH RESULTS AND DISCUSSION

#### 3.1 Research results

Analytically, these interviews provided a rich contextual picture of sustainability-oriented HRM practices and Muhammadiyah's organizational values. Researchers can understand the internal dynamics, challenges, and strategies applied to realize HR governance following the principles of ethics and sustainability. This qualitative approach allows researchers to capture the meaning and interpretation of sources in depth so that the results of the study can make a significant contribution to the development of theory and practice of sustainability accountability in religious value-based educational institutions. Figure 3 presents the results of the analysis.

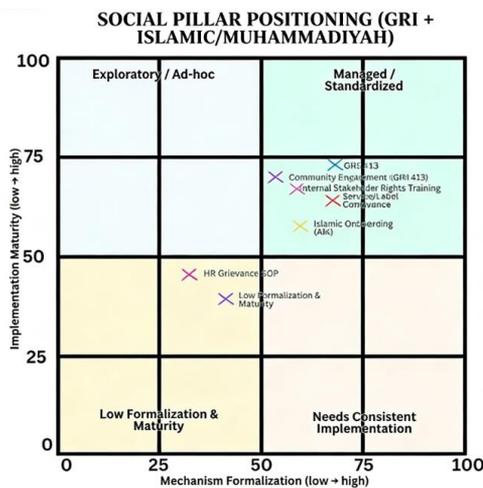


Figure 3. The result of the analysis

#### 3.1.1 Recent existence of social accounting under the GRI concept

According to the results of interviews with the budget section, it was revealed that social accounting, which is associated with employment practices and work comfort, has been implemented by Muhammadiyah University, which provides work comfort not only by providing welfare but also by supporting human resources to be useful in the future by providing foreign language skills training that can support higher-level careers and compete internationally, and of course, it will support functional positions in the form of career advancement. This result was also expressed by the rector of Muhammadiyah Makassar University, who stated that they do not want to make Universitas Muhammadiyah Makassar fail in the next successor, and they want Muhammadiyah to be present and bring benefits to other campuses by using the

strategies they use for the benefit of the ummah.

Social Indicators - employment practices and work comfort, where Universitas Muhammadiyah Makassar (Universitas Muhammadiyah Makassar) explicitly implements social accounting principles that are aligned with the GRI standards, especially in social aspects related to HRM. The processes of recruitment, training, retention, promotion, rotation, HR protection, and employee welfare are carried out systematically and transparently, prioritizing Islamic values and Muhammadiyah fatwas as ethical bases. For example, recruitment is carried out openly and objectively, with selection prioritizing integrity, competence, and commitment to Islamic values (GRI indicator related to labor). Continuous training and career development are important, supported by programs such as Baitul Arqam and AIK training. Benefit policies and health protection also refer to the principles of social justice and sustainability, in accordance with the GRI. This shows the existence of strong social accounting integrated with GRI standards and religious values as pillars of social sustainability.

Universitas Muhammadiyah Makassar has implemented various policies and practices in accordance with the GRI social focus indicators, such as the prohibition of discrimination, child labor, forced labor, freedom of association, and human rights-based security. This implementation is reflected in written policies, organizational guidelines, codes of conduct, and Muhammadiyah fatwas, which serve as normative and ethical foundations. Reporting mechanisms, internal audits, and periodic evaluations are part of transparent and accountable social governance (SG).

Indicators of success include the absence of social violations, results of satisfaction surveys of the academic community, and maintained diversity. The existence of social accounting at Universitas Muhammadiyah Makassar shows the integration of religious values (Islam and Muhammadiyah fatwa) with GRI international standards, strengthening social legitimacy and sustainability.

Universitas Muhammadiyah Makassar Makassar has implemented social accounting in accordance with GRI indicators, particularly GRI 413-1 (Relationship with Society). This practice is reflected in the involvement and empowerment of local communities through skills training programs, health counseling, MSME development, and scholarships for underprivileged families around the campus. The process of identifying community needs is done in a participatory manner through FGDs, surveys, in-depth interviews, and partnership forums that serve as two-way communication channels. The community complaint mechanism is structured with written SOPs, multi-media complaint channels (email, suggestion box, website), and transparent and accountable follow-up and periodic evaluation.

The impact of social programs is measured systematically using pre- and post-program surveys, interviews, field monitoring, and welfare indicators covering economic, social, and environmental aspects. The integration of Islamic values and Muhammadiyah fatwa becomes a normative and moral foundation that strengthens social accountability, with the principles of justice, brotherhood, and trustworthiness internalized in the program implementation.

Universitas Muhammadiyah Makassar Makassar has adopted social accounting principles relevant to the GRI indicators, especially in the social aspects that include the health and safety of the academic community (similar to GRI

416), product and service regulatory compliance (GRI 419), and responsible marketing communications (GRI 417). Although Universitas Muhammadiyah Makassar does not yet have an explicit written policy that fully utilizes GRI terminology, it implements structured SOPs, training, internal audits, and grievance mechanisms to safeguard these social aspects. For example, in health and safety, Universitas Muhammadiyah Makassar has OSH SOPs, campus clinics, student health insurance, and pandemic health protocols that are consistently implemented.

In product and service compliance, Universitas Muhammadiyah Makassar follows the BAN-PT standards, Consumer Protection Law, and IPR Law, with monitoring through internal audit and management review. Marketing communications are run with ethical principles and transparency, although there is no specific written policy; however, there is ongoing supervision and training. This approach demonstrates the existence of social accounting that integrates GRI international standards with local values and the Muhammadiyah religion, strengthening the legitimacy and social sustainability of the institution.

### 3.1.2 Problem with social pillar of sustainability accounting

The interview results revealed several challenges faced by the participants. The balance between professional competence and Islamic values in recruitment is a major challenge because it must maintain Islamic integrity without compromising the principles of inclusiveness and equality in the recruitment process. The limited budget for training, career development, and employee welfare is an obstacle in the implementation of optimal social sustainability, but it is not an obstacle to sustainable Universitas Muhammadiyah Makassar, but the institution will try how to survive by presenting several strategies to support the campus to survive by improving matters relating to human resources, one of which is opening other Muhammadiyah business charities such as drinking water, hospitals and open issues want to open a holding company so that in the future it can open up jobs for students and no longer depend on student funds. In addition, the next pillar discusses the high level of HR turnover, especially administrative staff and young lecturers who move or participate in CPNS selection, causing recruitment and retraining costs, and disrupting service continuity. Adaptation to an Islamic work culture for new HR takes time and can affect productivity and work harmonization. Complaint and grievance resolution mechanisms are still running informally and do not have strong written procedures; therefore, they need to be strengthened for transparency and accountability.

These problems indicate the need for correction and strengthening of the social pillar in sustainability accounting to make it more effective and responsive to the organizational dynamics. The social pillar of sustainability accounting often faces challenges in practical implementation, such as (1) Lack of specific SOPs for human rights complaints, which at Universitas Muhammadiyah Makassar still uses the general campus complaint mechanism. (2) Lack of specific human rights training for suppliers and business partners, despite contractual clauses governing human rights compliance. (3) Potential lack of continuous engagement and training for all stakeholders on social aspects. This suggests the need to strengthen formal mechanisms and ongoing training so that the social pillar of sustainability accounting can be more effective and responsive to dynamic social challenges.

Although Universitas Muhammadiyah Makassar has

implemented various social policies, there are several challenges: (1) The human rights complaint mechanism does not yet have a separate and specific SOP, still using the general campus complaint mechanism. (2) Human rights training for suppliers and business partners has not been intensively structured, although there is a human rights compliance clause in procurement contracts. (3) Supplier social assessment is still administrative and not in-depth according to the GRI 414 standard; therefore, it is necessary to develop a more comprehensive social assessment mechanism. (4) Anti-fair competition policy has not been specifically documented, although the value of ethics and integrity has been applied indirectly to it.

This indicates the need to strengthen formality and continuous training so that the social pillar can be more responsive and effective in dealing with the social dynamics.

### 3.1.3 Sustainability accounting practices in relation to social pillars

Universitas Muhammadiyah Makassar Makassar carries out social sustainability accounting practices through HR policies that integrate Islamic values and Muhammadiyah fatwa in every aspect of HR management, including recruitment, training, promotion, rotation, and protection. Comprehensive training programs covering technical, managerial, soft skills, and religious aspects, with systematic evaluation and success indicators that refer to GRI 404 (Training and Education). Figure 4 summarizes the mapping results of the analysis of sustainability accounting practices in relation to social pillars.

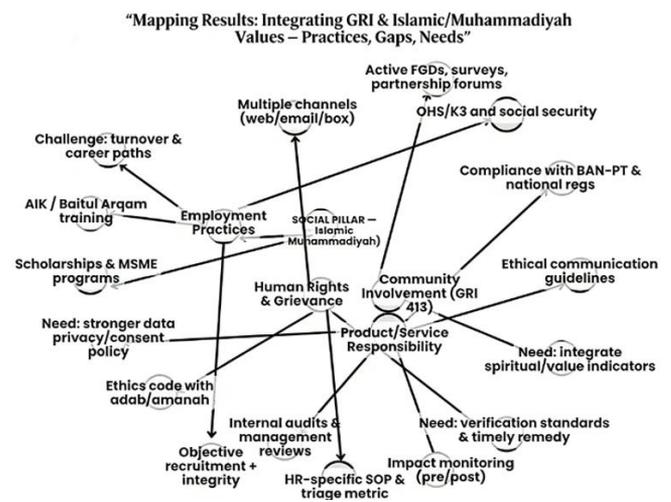


Figure 4. Mapping results

Occupational health and safety (K3) protection that meets national and international standards (ISO 21001:2018, ISO 45001:2018) and integrates Islamic values as a mandate and moral responsibility, it can be seen every year conducting learning activities for K3 training employees and including them in national training so that their knowledge and training can be applied to the campus. Communication and consultation mechanisms between management and labor are based on Islamic values, with internal forums and deliberations as a means of aspiration and problem-solving. It is explained that every policy and conclusion for the institution is always discussed together and announced in the Universitas Muhammadiyah Makassar daily news and university web, so that it is in line with Islamic values, namely fairness in making decisions, not just unilateral ones. Fair and transparent benefits

and welfare policies, including retirement benefits and social security, in accordance with Islamic principles of justice and GRI indicators.

Handling cases of discrimination and violations of the code of ethics through a systematic and transparent complaint mechanism with fair sanctions. This practice proves that the social pillar of sustainability accounting is carried out holistically, combining global standards with local religious values.

The practices implemented by Universitas Muhammadiyah Makassar include anti-discrimination policies, prohibition of child and forced labor, respect for the right to freedom of association, and security based on human rights. These policies are supported by regular training, internal audits, complaint mechanisms and periodic evaluations. The integration of Islamic values and Muhammadiyah fatwa strengthens the normative and moral aspects of social accounting practices, making sustainability practices based not only on regulations but also on cultural and religious values. This practice reflects social accountability that is comprehensive, transparent, and oriented towards the protection of human rights and social justice.

Social accounting practices at Universitas Muhammadiyah Makassar include anti-discrimination policies, the prohibition of child and forced labor, respect for freedom of association, and human rights-based security. Complaint mechanisms and follow-up of public complaints are carried out systematically with transparent documentation, evaluation, and communication of results. The implementation of Islamic Sharia principles strengthens the moral and spiritual dimensions, such as deliberation (shura), justice (adl), transparency in social fund management, and Sharia-based economic programs (Sharia cooperatives, qardhul hasan). Training and socialization of Islamic values and Muhammadiyah fatwas are integrated into community empowerment programs and character education for the academic community. The evaluation of social sustainability is conducted periodically through internal audits, satisfaction surveys, and monitoring program implementation.

The practices implemented by Universitas Muhammadiyah Makassar include: (1) preparation and implementation of occupational health and safety (OHS) SOPs in various campus areas, periodic training, routine inspections, and provision of supporting facilities such as clinics and PPE. (2) Monitoring

product and service regulatory compliance through LPM internal audits, management reviews and benchmarking with other institutions. (3) Management of product and service complaints through related units and LPM with transparent whistleblowing and follow-up. (4) Internal training and socialization related to product/service labeling and ethical and responsible marketing communication. (5) Customer data protection with data management SOPs, information technology security systems, and staff training related to personal data protection.

Islamic values and Muhammadiyah fatwas are the normative basis that strengthens ethics and morals in social accounting practices, emphasizing justice, trust, and brotherhood. Evaluation and improvement are regularly carried out through audits, satisfaction surveys, incident monitoring, and management review meetings.

### 3.1.4 The need for a new concept of sustainability accounting related to social aspects

Social Indicators- employment practices and work comfort, based on the findings, there is a need to develop sustainability accounting concepts that are more adaptive and contextual to religious values and organizational culture, such as Universitas Muhammadiyah Makassar. Some of the key needs include strengthening formal mechanisms and written procedures in the management of industrial relations, grievances, and dispute resolution to increase transparency and social accountability. Development of an integrative approach that accommodates Islamic values as well as principles of inclusiveness and equality, so that there is no conflict between religious identity and human rights principles (Figure 5).

More adequate funding and resources for training, career development, and HR welfare are required so that social sustainability can be optimally realized. Improvement of the Islamic work culture adaptation program for new HR so that the transition is faster and organizational harmonization is maintained. Development of more specific and measurable social sustainability indicators, combining spiritual, ethical, and social aspects in a balanced manner. This need demands normative and practical innovation in social sustainability accounting, especially in Islamic value-based institutions such as Muhammadiyah (MU).

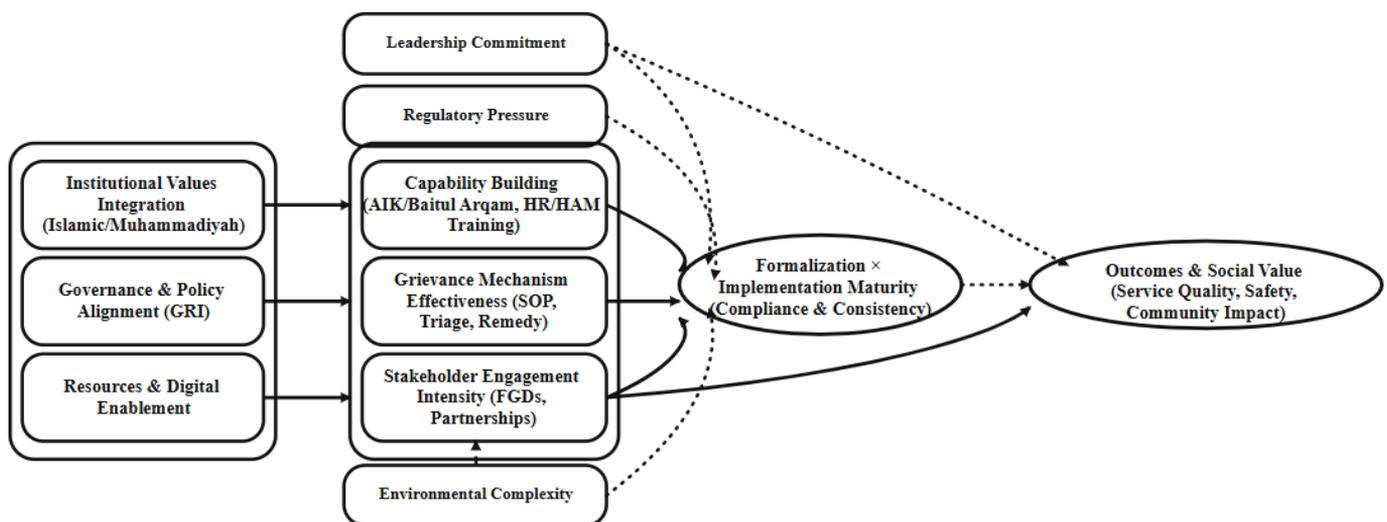


Figure 5. Proposed integrative approach of sustainability accounting

Based on the findings, there is a need to develop a new concept of sustainability accounting that is more specific and operational in the social pillar, such as: (1) Development of a clear and standardized SOP for human rights complaints so that the complaint process is more effective and accountable. (2) More intensive and systematic human rights training and socialization, not only for internal employees but also for suppliers and business partners. (3) Normative approaches that integrate local, cultural, and religious values more explicitly into the social accounting framework. (4) Strengthening social audit mechanisms and supplier assessments that emphasize ongoing compliance with human rights and ethical standards is essential. This new concept must accommodate local social and cultural dynamics and strengthen the organization's social legitimacy in the context of sustainability.

The development of new concepts that are more specific and operationally related to the social pillar is needed, including: (1) Preparation of a separate and clearer SOP for human rights complaint mechanisms to improve the effectiveness of handling social issues. (2) Development of systematic and sustainable human rights and social ethics training, not only internally but also for suppliers and business partners. (3) Implementation of more in-depth and comprehensive supplier social assessments in accordance with GRI 414 standards, including social impact monitoring and clear enforcement of social sanctions. (4) Development of written policies related to explicit anti-fair competition, reporting, and handling mechanisms. (5) Strengthening the integration of Islamic values and Muhammadiyah fatwas as a normative basis that prioritizes justice, trust, and brotherhood in social accounting is essential. This concept must be adapted to the local context, culture, and religious values to strengthen the legitimacy, morality, and social sustainability of the organization.

Based on the findings, it is necessary to develop a new concept that is more specific and operational for the social pillar, including (1) the preparation of a separate and clear SOP for human rights and social complaints to ensure that the handling of social issues is more effective and accountable. (2) Development of systematic and sustainable human rights and social ethics training for all stakeholders, including suppliers and business partners. (3) Implementation of a more in-depth and comprehensive supplier social assessment in accordance with the GRI 414 standard, with a clear monitoring mechanism and social sanctions. (4) Preparation of written policies related to anti-fair competition and protection of personal data that are transparent and in accordance with the latest regulations. (5) Strengthening the integration of Islamic values and Muhammadiyah fatwa in the social accounting framework to strengthen the legitimacy and morality of social sustainability is recommended. This concept must be adapted to the local context, culture, and religious values, and be able to deal with the growing social and technological dynamics.

### 3.2 Discussion

**Social Accounting and Social Pillars in Sustainability Accounting** Social accounting is an important part of sustainability accounting that emphasizes the measurement, reporting, and accountability for the social impacts generated by organizational activities [52, 53]. The social pillar in sustainability accounting refers to social aspects, including community welfare, human rights, social justice, fair employment relations, and contributions to social development [54, 55].

GRI is the most widely used international standard for sustainability reporting, including social aspects [56]. The GRI provides a systematic framework for measuring and reporting an organization's social impact in a transparent and accountable manner. The GRI Standards include indicators relevant to social issues, such as human rights, working conditions, diversity and inclusion, and community engagement.

Kühnen and Hahn [57] stated that the correction of the Social Pillar as a Normative Review. As a normative review, the correction of the social pillar in sustainability accounting highlights the importance of improving and strengthening the social dimension so that it does not just become a reporting formality but truly reflects the organization's commitment to social responsibility. This correction involves several aspects: sharpening the definition and scope of the social pillar to cover a wider range of social issues relevant to local and global contexts. Emphasis on social stakeholder participation in the reporting process ensures that social reporting reflects their needs and expectations. Strengthening social verification and audit mechanisms to ensure the reliability and credibility of social reporting. Integration of ethical values and human rights as a normative foundation for social reporting. Implications of Normative Corrections for Social Accounting Practices. With these normative corrections, social accounting practices under the GRI framework are expected to become a more effective instrument in driving positive social change. Organizations not only report their social impacts but also take concrete actions to improve the social conditions related to their operations.

The results of interviews with key informants (Budget, Finance, and Leadership of Universitas Muhammadiyah Makassar Makassar) indicate that the social pillar of sustainability accounting at this institution is firmly rooted in the integration of Islamic values and GRI standards, creating a unique and contextualized model of social accountability. However, there are gaps and challenges that require normative correction so that the social pillar does not merely become a formality but strengthens the sustainability of the organization in a sustainable and inclusive way. A scientific normative approach demands that the social pillar in sustainability accounting should: first, prioritize social justice, human rights, and inclusiveness, without ignoring the religious identity and values that are the foundation of the institution. Second, ensure transparency and active participation of all stakeholders in social decision-making. Third, evaluation and continuous improvement mechanisms should be implemented based on empirical data and ethical values. Fourth, strengthening an organizational culture that is oriented towards social welfare, integrity, and moral responsibility as part of worship and trust.

The current existence of social accounting under the GRI concept should be seen as a dynamic and evolving process, where the normative correction of the social pillar is key to ensuring that sustainability accounting is not only technical but also oriented towards social justice and sustainable human development.

Problems with the social pillar in sustainability accounting are often related to unclear definitions, excessive focus on quantitative data, lack of stakeholder participation, weak verification mechanisms, and a mismatch of standards with local and global social contexts. As a normative review, correcting the social pillar requires sharpening inclusive definitions, integrating qualitative and quantitative approaches, increasing active stakeholder engagement, strengthening independent social audits, and adapting

reporting standards to be relevant to local socio-cultural and economic conditions. These corrections aim to ensure that the social pillar is not merely a reporting formality but an ethical and moral foundation that drives the organization's social responsibility in a real and sustainable manner.

Universitas Muhammadiyah Makassar has tried to meet these principles, but procedural strengthening, resources, and conceptual innovation are still needed so that the social pillar of sustainability accounting can optimally function as the foundation of organizational sustainability. Interviews with various informants at Universitas Muhammadiyah Makassar show that the implementation of GRI-based social accounting has been going well, but there is still room for improvement, especially in the formality of the complaint mechanism and human rights training. Islamic values and Muhammadiyah fatwas provide a strong normative foundation for social policy, adding a deep ethical and moral dimension to the social pillar. The normative corrections needed are the development of clearer formal and procedural mechanisms, continuous training involving all stakeholders, and strengthening the integration of religious and cultural values into social accounting practices. Scientifically, this is in line with social accounting theory, which emphasizes the importance of transparency, accountability, participation, and social legitimacy in organizational sustainability. Thus, the correction of the social pillar is not only a matter of strengthening policies but also of developing concepts and practices that are adaptive to the local context and values embraced by the organization.

Sustainability accounting practices related to the social pillar focus on measuring, reporting, and managing the social impact of organizational activities [2, 58]. The social pillar encompasses human rights, fair working conditions, community well-being, social inclusion, and contributions to social development. In practice, organizations use reporting standards such as the GRI to identify and disclose relevant social information transparently and accountably. This practice involves quantitative and qualitative data collection, social stakeholder engagement, and the evaluation of long-term social impacts. The main objective of sustainability accounting practices in the social pillar is to ensure that organizations are socially responsible, improve relationships with communities and workers, and contribute to inclusive and sustainable social development. Thus, the social pillar is a key element in promoting holistic and balanced social sustainability.

The interview results show that Universitas Muhammadiyah Makassar has implemented social accounting in accordance with GRI standards with a participatory approach, transparency, and based on Islamic values. However, there is a normative need to improve the formality of the human rights grievance mechanism, provide more intensive human rights training, and conduct a more comprehensive social assessment of suppliers. Islamic values and Muhammadiyah's fatwa provide a strong ethical and moral foundation; therefore, the correction of the social pillar should integrate spiritual aspects and the local culture unique to Muhammadiyah. Scientifically, this is in line with the social accountability theory that demands transparency, participation, and sustainable social legitimacy. The correction of social pillars is not only a procedural improvement but also the development of concepts and practices that are adaptive and oriented towards the benefit of the people and social justice.

The interview results revealed that Universitas Muhammadiyah Makassar has implemented many social accounting practices in accordance with GRI principles; however, there are gaps in policy formality and specialized training that need to be improved. Islamic values and Muhammadiyah fatwa provide a strong ethical foundation; therefore, the correction of the social pillar must prioritize the integration of moral values and local culture as a normative force. Scientifically, this is consistent with the social accountability theory that demands transparency, participation, legitimacy, and ongoing social sustainability. The correction of social pillars is not just a matter of procedures and policies but also the development of concepts and practices that are responsive, adaptive, and oriented towards social benefit and justice. This approach strengthens social legitimacy and institutional sustainability in the context of profit organizations based on religious values and local cultures.

#### 4. CONCLUSION

Universitas Muhammadiyah Makassar has implemented the social pillar of sustainability accounting by integrating GRI standards with Islamic values in HR management. However, early implementation has exposed gaps that matter in practice—particularly around formalizing procedures, securing funding, adapting organizational culture, and specifying context-appropriate social indicators. These realities underscore a scientific-normative need: to innovate both conceptually and operationally so that the social pillar moves beyond administrative compliance and becomes a genuine driver of a sustainable, inclusive, and ethical organization aligned with Islamic values and global standards. Building on this foundation, the university—operating as a Muhammadiyah charitable institution—has anchored its social accounting in the GRI framework while drawing guidance from the Muhammadiyah fatwas. However, the current architecture requires refinement to make the social pillar more effective, responsive, and durable in both normative and practical terms. In particular, a design that explicitly weaves religious values, local culture, and international standards can translate legitimacy on paper into action.

Extending this logic, the integration of GRI with Islamic principles should not be treated as a one-off alignment but as a continuous learning process. Therefore, advancing the concept and mechanism of the social pillar means clarifying ownership, feedback loops, and decision rights so that improvements propagate from policy to frontline practice. Such orchestration would strengthen not only external credibility but also the internal coherence of social sustainability efforts in the construction industry. To translate intent into capability, the next step is execution discipline: tightening policy formalities, investing in targeted training, institutionalizing accessible grievance mechanisms, and embedding routine social assessments. By operationalizing these improvements—while keeping the fusion of international standards with local and religious values at the core—the university can consolidate its legitimacy and deliver durable social sustainability outcomes.

This research underscores the need for normative correction of the social pillar in sustainability accounting by integrating GRI standards with local and religious values (Islamic and

Muhammadiyah fatwas). Crucially, it argues for a holistic lens that marries quantitative evidence with qualitative insight so that social reporting becomes both rigorous and contextually meaningful. Taken together, these claims reposition the social pillar not as a compliance checklist but as a value-anchored architecture linking global standards to local legitimacy. Translating these theoretical commitments into action, the study recommends strengthening formal procedures, targeted HR training, and accessible grievance systems at Universitas Muhammadiyah Makassar. It also calls for the co-design of social indicators that reflect cultural and religious realities while remaining interoperable with international frameworks. In practice, this means that policymakers should co-integrate local values and global standards so that disclosures travel well across audiences without losing contextual fidelity.

Notwithstanding these contributions, several boundaries shape these findings. First, the analysis centers on a single institution (Universitas Muhammadiyah Makassar), which limits external generalizability to settings with different cultures and value systems. Second, the primarily normative approach emphasizes conceptual and policy analysis, leaving less room for triangulated empirical testing, which could further validate the proposed mechanisms. Third, reliance on GRI-Social indicators, while internationally comparable, may underrepresent the depth of local and religious values, highlighting the need for more contextualized metrics. Finally, implementing and evaluating the proposed corrections requires time and resources that exceed the present study's horizon. Collectively, these constraints do not diminish the relevance of the results; rather, they delineate where future work should expand the empirical breadth, deepen indicator localization, and track implementation over longer cycles.

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