

SEMIOTIC ANALYSIS TOWARD THE GREEN ACCOUNTING MEANING BASED MASLAHAH

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Abstract

This study aimed to know the disclosure and meaning of green accounting-based masalahah in the company's sustainability report. This study was qualitative research using semiotic analysis to analyze the definition contained in symbols or signs in the narrative text on the sustainability report of PT. PP London Sumatra Tbk (Lonsum) in 2020. The study results show that the PT PP Lonsum sustainability report has disclosures about green accounting indicators, either implicitly or explicitly. Protecting the environment (hifdz al bi'ah) can be a trigger for maintaining the five goals of syara' (maqashid sharia).

Keywords: Green Accounting, Masalahah, Semiotics, Sustainability Report

JEL Classification: M41

INTRODUCTION

Problems of environmental in Indonesia raise concerns for many parties. The environmental pollution impact has reached an alarming stage (Arizona and Suarjana, 2017). This is inseparable from industrial activities. Even though it impacts the expansion of employment opportunities and positive contributions to other economic sectors, industrial activities also hurt the environment (Winardi, 2017). From the company's perspective, the environmental impact is caused unnecessarily to be the company's irresponsible.

Nowadays, environmental care is carried out through corporate social responsibility programs called Corporate Social Responsibility (CSR). Corporate social responsibility is a form of the company's commitment to act ethically toward the social and ecological or environmental impacts (Nurbaety, 2015). However, it is common for CSR instruments only serve as a tool for the company's green image. This reality is known as the practice of Greenwashing. Namely, the company's claims about environmental and social issues have yet to show the company's actual

activities (Gatti, 2019).

The company's environmental care reflects the role of accounting that must be involved, in this case, Green Accounting. Environmental accounting raises the cost of ecological care that must be borne by the company (Suartana, 2010). The implementation of green accounting depends on the company's characteristics in understanding environmental problems. Understanding ecological issues will direct the company in its policies, especially those related to environmental safety (Astuti, 2012). In short, green accounting demands a commitment to corporate responsibility for environmental care and disclosure of the costs or sacrifices made in the company's report.

According to Adinugraha and Mashudi (2018), the study of environmental accounting cannot be separated from Islam as the religion of *Rahmatan lil Alamin* because Islam presents a comprehensive life system based on divine guidance. Suppose it is traced *masalah*, the company as a profit-generating place that benefits investors. In that case, it should also be able to help all aspects of life and avoid harm. The concept of *masalah* emphasizes protecting the five elements of absolute human needs, namely religion, soul, reason, descent, and property (Ilyas, 2015). Environmental sustainability consistently links the production process and environmental performance as the two most basic benchmarks companies must pay attention to (Melville, 2010). The concept of *masalah* can be used as a reference in studying the forms of corporate concern for the environment to create environmental sustainability.

Sustainability reporting is the right way companies can show real commitment to social and environmental issues and problems. This reporting can increase trust and make it easier for companies to gain recognition from the public. Thus the value and image of the company will also increase. The Sustainability Report contains narrative text, photos, tables, and graphics that explain the implementation of the company's sustainability. Management can design sustainability reports as a rhetorical story to shape the user's image through narrative text (Chariri and Nugroho, 2009).

The research's novelty lies in green accounting disclosure and reflection basis problem and analysis through semiotic analysis in the sustainability report companies. Narrative texts, photos, tables, and graphs containing explanations regarding the implementation of social and environmental responsibility require a study to understand the meaning of each word, symbol, and sentence contained in the sustainability report's narrative text. Meaning is interpreted as a

message the company wants to convey to the recipients of the information.

In communication theory, semiotics is one of the studies that tradition consists of theories about how signs represent an object, idea, state, situation, feeling, and condition outside the signs themselves (Oktaviani, 2018). In addition, green accounting is one of the newest issues in accounting. Therefore, no standard obliges companies to disclose reporting on their environmental responsibilities. However, two alternatives can be used as writing media, namely by writing in the notes to the financial statements (CALK) or in a separate report (Fatmawatie, 2015). Green accounting can be a means to report an entity's operations related to the environment.

Green accounting as a form of social or ethical responsibility towards the environment should be considered for its application. As a social concept, *masalah* can also support the application of green accounting for companies in realizing a sustainable company. For this reason, there is a need for an in-depth analysis of the commitment of the company to carry out social and environmental responsibilities. The research question is how is the disclosure and meaning of green accounting based *masalah* in the sustainability report of PT PP London Sumatra Tbk 2020.

RESEARCH METHODS

This research is qualitative research using semiotic analysis. The semiotic analysis based on the narrative text contained the sustainability report. Narrative, semiotic analysis is an analysis that uses sentence structure as the basis for explaining the meaning of a text (Octanti, 2016). Sources of data used, namely secondary data. The secondary data in question is the sustainability report published by the company on its official website and other relevant information. Data used as the object of analysis in the study of semiotics was text. Data analysis was based on descriptive analytics based on the meaning of symbols, words, and sentences found in the sustainability report of PT PP London Sumatra Tbk 2020.

RESULTS AND DISCUSSION

1. Disclosure of Green Accounting in Sustainability Report

PT PP London Sumatra is a public company with the status of a public company (Tbk). The company will publish financial and non-financial reports to the general public. Access to be able to obtain information related to company operations can be obtained on the official website

www.londonsumatra.com

The sustainability report of Lonsum is a sustainability report that contains: three performance issues, namely environmental, social, and governance topics that are considered relevant. In line with other studies, reports Sustainability contains systematic economic, social and ecological information that can be compared from time to time (Kuswanto, 2019). Fill in the Lonsum report determined based on the official (formal) materiality process, based on the company's risk management framework, which Lonsum directors will later evaluate.

The semiotic analysis on the cover page reads in a mix of colors. Color can communicate meaning, meaning, and message without using words. When viewed from the front view or (cover) of the sustainability report, Lonsum uses a combination of natural colors: green, brown, and commensurate. Colors that reflect a protected environment. This illustrates that Lonsum Company is a company that has a strong relationship with the environment, and this indirectly shows that the company has a particular concern for the environment.

The dominant green color and supported by a layer of leaves, and the representation of pictures of birds, waterfalls, and workers working on tree trunks have meanings that are generally good paradoxes. The first is the environment and nature. The second reflects finances as wealth. The green color can represent a sustainable living plant. It also describes wealth because money (dollars) is generally synonymous with green (Monica and Luzar, 2011). Therefore, Lonsum, in the Sustainability Report, attempted to describe the stability between the environment and its finances.

Since 2006, Lonsum has published subsequent annual reports on the company's official website. However, the sustainability report had only been published three times in 3 consecutive periods, starting in 2017, 2018, and 2019, the most recent in 2020. The annual report was issued first before the sustainability report in one period.

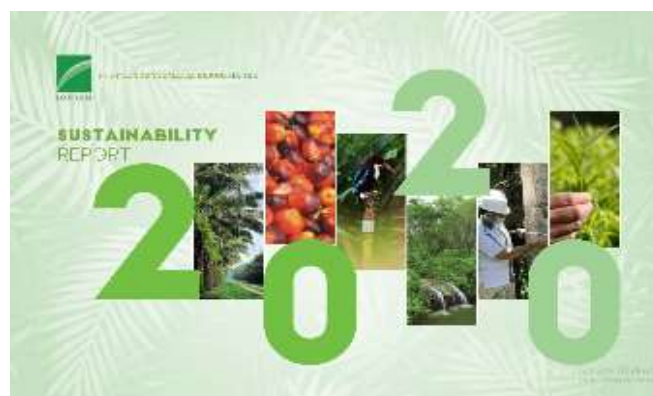


Fig 1. Front Cover of Lonsum's Sustainability Report

Lonsum's sustainability reports were published from 2013 to 2020 based on the Global Reporting Initiative (GRI) Standards. These standards were issued by non-profit organizations that promote economic sustainability and develop international standards in sustainability reporting. The discussion on GRI was discussed in a section on the sustainability report, which shows that there is a focus on the company to report it in more detail.

Environmental awareness can be interpreted as an environmental concern. Companies in this phase show a unique and deep awareness of the environment before adverse operational impacts occur. Environmental awareness can also be based on the awareness of the company's parties in preventing and overcoming all possibilities that will happen in the future.

The first step taken by the company to pay attention to the environment is to fulfill the Environmental Impact Analysis (EIA) requirements. EIA or AMDAL in Indonesia is generally known as an environmental impact assessment which is legally required for all companies. This assessment is carried out at the time of starting any business or activity that will have an impact on the environment. This initial step proves that Lonsum's environmental concerns had existed since before the company began its operations. However, because the analysis is mandatory, it still needs to indicate genuine awareness on the company's part.

Based on the sustainability report of Lonsum, environmental concerns were also demonstrated by disclosing the company's steps to prevent ecological damage.

"No deforestation; conservation of High Conservation Value (HCV) and High Carbon Stock (HCS) areas, no planting on peat regardless of depth, no burning" (Sustainability Report, 2020, p. 2).

It has also been discussed that Lonsum uses a triple-bottom-line scheme in which stakeholders are shareholders, the community (social), and the environment (Riduwan and Andayani, 2018). For this reason, the above statement shows that the company will meet stakeholder expectations in environmental protection efforts. The forms of the company's environmental concerns were then mapped back into several sections, the first of which was forest protection.

"Progress in 2020, NO primary forest clearance on our sites, No degradation of HCV areas, No new planting on peatland, Maintained healthy water levels" (Sustainability Report, 2020, p. 32).

HCVA is a high conservation value area. The company reported evidence of environmental protection that it does is the absence of destruction of the HCVA and no clearing of primary

forest. The company uses a high-carbon stock approach to identify which areas are suitable for planting and which need to be conserved.

The second form of environmental concern is peatland conservation. Lonsum indirectly stated that long before publishing the sustainability report in 2017, the company had indeed implemented ecological problems in the form of peatland conservation, namely in 2013. Furthermore, this environmental awareness is still maintained to this day.

The final form of environmental concern that Lonsum disclosed in its sustainability report is water use efficiency. Water, the company, is an important raw material for its business activities. Not only that, but the company also pays attention to the water needs of the local community who live around Lonsum's operational locations.

“In 2020, we recorded no non-compliance in water use and wastewater management” (Sustainability Report, 2020, p. 47).

If environmental awareness talks about environmental attention and awareness to prevent negative impacts on the environment, then environmental involvement, or what is commonly referred to as ecological involvement, discussions about actions taken by the company as a manifestation of the company's environmental responsibility. The basic form can be seen from how the company overcame the ecological impacts that occur due to the operational activities it carries out daily.

Lonsum's first form of environmental involvement in responding to environmental impacts is to increase energy efficiency to reduce greenhouse gas emissions. The factory's fuel for palm oil and rubber processing comes from renewable energy. Lonsum traded on ten energy managers specializing in energy consumption and five auditors throughout the facility to identify and implement energy use reduction initiatives. As a result, its sustainability report, Lonsum, in 2020, was able to reduce 1% of the energy consumption from 2.45 GJ/ton in 2019 to 2.42 GJ/ton in 2020.

The following form of corporate environmental involvement is the reduction of greenhouse gas emissions. Greenhouse gas emissions can cause environmental pollution through the air. Greenhouse gas emissions can occur naturally, but currently, the company's production activities primarily affect the occurrence of greenhouse gas emissions.

“Our primary GHG emissions (40.95%) are from peat emissions. These emissions are not a result of the disturbance of peat but from its naturally occurring, low-level methane emissions. As most of the estates

included in our scope are planted mostly in peat, peat accounts for the majority of our GHG emissions” (Sustainability Report, 2020, p. 43)

Every company has the potential to produce waste that will be bad for human survival. Even government agencies can produce waste (Ratulangi, 2018). The waste generated by Lonsum is solid waste and liquid waste. A systematic process in the management of solid and liquid waste is one form of environmental involvement carried out by the company to reduce the negative impact on the environment it produces. In addition, similar research reveals that companies must prepare accounting recording procedures before allocating costs related to waste management, environmental pollution, and other social effects (Islamey, 2016).

Toxic and hazardous waste from palm oil mills is dominated by lubricants, which account for more than half of the total toxic and dangerous waste, which is 65.4 %. Meanwhile, chemical pails or chemical packaging dominates poisonous and hazardous waste from rubber factories, with a total of 2.8 %. When viewed from the presentation of its waste management disclosures, Lonsum clarified that processed waste is waste that can be recycled so that it is included in the category of non-hazardous waste. Companies use “100%” to replace the overall meaning because numbers are generally more concrete when understood by the reader. The company does not include details of managing toxic and hazardous waste. The company only reveals that the company has complied with the existing waste management regulations in Indonesia. Although not accompanied by concrete evidence, the confession is enough to convince the reader.

“Our solid waste and POME are managed in compliance with regulatory controls. Mill wastewater, such as POME, is treated on-site. No fines or sanctions related to environmental regulations were imposed on LONSUM in 2020. No significant environmental-related complaints were received from our stakeholders in 2020” (Sustainability Report, 2020, p. 48).

The aspect of green accounting is environmental reporting or environmental reporting. In this aspect, companies implementing green accounting must report their environmental performance. Although no standard regulates mandatory reporting, several companies have disclosed it in a voluntary form (Adnyana, 2017).

There are three forms of reporting process Lonsum: the annual report, the sustainability report, and the company website. Throughout the search, the researchers did not find precise figures or amounts issued by the company to deal with environmental problems in Lonsum's sustainability report and the financial reports compiled in its annual report.

Companies will gain sustainability if they are made from good governance, and good power can be realized through transparency and accountability (Abdullah, 2020). Lonsum's sustainability report, based on GRI, addresses one of the environmental categories. Discussions in these categories include raw materials, energy, water, biodiversity, emissions, liquid waste and solid waste, environmental compliance, and supplier environmental assessment.

Environmental audits are used as an evaluation tool to improve environmental conservation around the company in the future. In the ecological audit process, three elements of sustainable development must be adequately considered: economic growth, environmental protection, and social (community) progress (Rongbing, 2011).

“Assess to improve; indicators, targets, evaluation through an audit, materiality review” (Sustainability Report, 2020, p. 13).

The points raised are understood as a stage where the first stage is an indicator. Indicators can be in the form of variables that can indicate to the user about a specific condition. Indicators can also be interpreted as a measure of a situation so that they can be used if there is change. The second stage is to determine targets or a set limit to be achieved and then conduct inspections to evaluate and review materiality.

To support the audit process, the company also implements a policy of whistle-blowing or reporting violations. Whistle-blowing has a close relationship with obedience pressure. When faced with the stress of obedience, there will be tension. This tension can lead to considerations based on moral reasoning so that there is a potential reluctance to carry out unauthorized orders (including perpetrated fraud) (Setianto, 2016).

2. Green Accounting Based on Masalahah in Sustainability Report

According to (Zuhdi, 2015), *Hifdz al bi'ah* (protecting the environment) and *hifdz al 'alam* (preserving nature) were never mentioned as part of the maqashid sharia. However, certain verses in the Qur'an give birth to the moral spirit to formulate their own related to this matter. In Islam, the worship in question, which is obligatory worship and Sunnah worship, as well as guarding and consistency towards it, is a form of protection against religion. Not only that, carrying out Allah's commands and staying away from His prohibitions is a concrete form of guarding the faith. Even though Lonsum is not a sharia-based company, it pays more attention to religious activities.

"We are committed to improving the benefits and incentives for all our employees and workers to improve job satisfaction. Besides competitive remuneration, our Work and Estate Living Programme provides employees with housing, sports facilities, places of worship, educational institutions such as schools, and medical facilities" (Sustainability Report, 2020, p. 76).

Protecting the environment is the same as safeguarding religion because the sin of polluting the background is the same as tarnishing the substance of true faith, which indirectly negates human existence as caliph fil ard. Therefore, man must not forget that he was appointed as caliph because Allah's power over the earth belongs to Him.

"We take our responsibility in providing a healthy and safe working environment very seriously so that everyone can go home safe" (Sustainability Report, 2020, p. 70).

Developments regarding mental protection have developed along with the passage of sharia maqashid science (Mustaqimah, 2017). Protecting the environment and preserving it is the same as watching the soul in the sense of protecting human psychic life and safety. Damage to the environment, pollution, and overexploitation of environmental resources destroy the principles of balance that result in threats and dangers to human life.

Islamic law places the position of protecting the soul as very important. As in the word of Allah SWT, *"Whoever kills a human being, not because that person (kills) another person, or not because he causes mischief on the earth, it is as if he has killed all humanity. " And whoever preserves the life of a human being, it is as if he has preserved the life of all humanity. And verily, Our messengers have come to them with clear statements, then many of them transgressed in making mischief on earth" (Surah Al-Maidah: 32).*

Lonsum places the safety of every individual who works for its company as its full responsibility regarding safety and health. For PT. Lonsum 2020 will be a heavy phase which is termed "turbulence." 2020 was a very challenging year with the emergence of the COVID-19 pandemic that affected business activities and supply chains worldwide. PP London Sumatra Tbk 2020 reported one death. PT. Lonsum has thoroughly investigated the incident, implemented corrective actions, supported the affected families and colleagues, and remains committed to zero deaths yearly. To that end, the management system owned by Lonsum, especially the handling of work safety and security, is implemented in all of its operations. Lonsum stated that workplace safety and security are as simple as when workers can work safely at the company and return home safely.

In addition, Lonsum maintains a zero-tolerance policy on burning protected species and animals. Additionally, the company is intensively socializing about the prohibition of hunting and burning in its area to keep away the threat to living creatures by installing warning signs. Other life protection is also reflected in the company's commitment to fire prevention. The concern for the soul is revealed in one of the photos in Lonsum's sustainability report, where the photo is of the fire control team doing a simulation. It implies that as a part of the company that works and is protected, the team is also working on standby to save many lives, not only humans but also animals and plants as living entities.



Fig. 2. Display of Sustainability Report of Lonsum Page 40

Protecting the environment (hifdz al bi'ah) is the same as watching the soul. From an individual perspective, a good domain will nourish the soul well. Thus, the need for balanced soul fulfillment is met. Protecting the environment is also the same as safeguarding other creatures' souls because a safe environment will save the souls of living beings.

Protecting the environment is the same as watching the mind. This meaning implies that the burden of taklif to protect the environment is granted to intelligent humans. Only people who are not intelligent are not burdened with safeguarding and preserving the environment. Efforts to maintain the sustainability of human life will only work if their minds are guarded, so if humans damage the environment, they lose their minds. Armed with ability In his mind, humans can act as His caliph who has the responsibility to respect, protect, and manage nature.

“Regular training on HCV Monitoring and Rehabilitation is conducted for employees in our estates. This training aims to ensure that knowledge on HCV management and implementation of best practices is fresh and relevant” (Sustainability Report, 2020, p. 36).

Protecting the environment is included in protecting offspring, namely the survival of the human generation on earth. Deviant actions related to the treatment of the domain will result in misery for the next generation. Efforts to maintain the continuity of generations are reflected in the teachings and recommendations to unite to build solidarity among human beings, which are applied concretely in supporting all forms of exploitation of resources that are the rights of future generations. Excessive exploitation is a form of injustice that must be avoided.

“Our Vision supports our approach to sustainability, Mission, Values, Code, and Policies that commit us to responsible business practices and the highest standards of quality and conduct” (Sustainability Report, 2020, p. 14).

Keeping offspring means preparing the best and leaving resources that will still be enjoyed and utilized by future generations. Keeping offspring in terms of protecting the environment is closely related to sustainability. The domain must be continuously sustainable to continue to provide benefits.

“As a leading agribusiness company, we recognize our role in conserving and protecting our natural resources. Guided by our Sustainable Agriculture Policy, we are committed to minimizing negative environmental impacts and consuming resources responsibly throughout our value chain. Protecting forests, peatlands and biodiversity” (Sustainability Report, 2020, p. 17).

Resources are defined as assets or company assets where company assets, in this case, are not only material wealth (money) but other components. Lonsum said that it would use its resources responsibly throughout its value chain, which means that resources in all aspects of the company, including assets and the environment, are one of them.

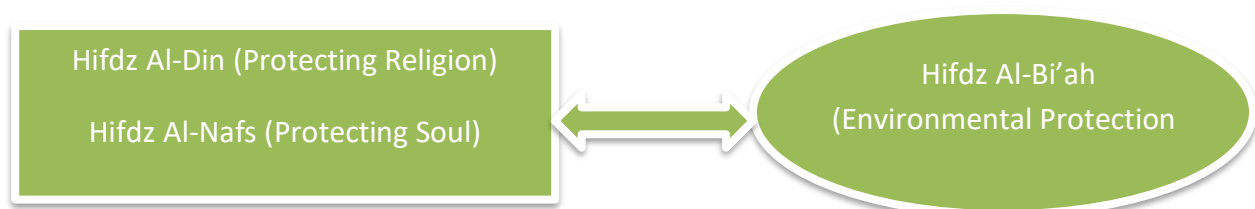


Fig. 3. Maslahah and Environmental Protection (processed by the researcher)

The company is committed to minimizing negative environmental impacts as a form of environmental protection (hifdz al bi'ah). This can be interpreted as a form of safeguarding

property. Therefore, when the company takes care of the environment properly and correctly, it means that it is also taking care of its assets in the context of safeguarding one of the objectives of the Shari'a.

CONCLUSION

Lonsum discloses environmental accounting through ecological awareness through resource efficiency, water, and energy, socialization of prohibitions and destruction, and prevention of other ecological damage risks. Environmental involvement is expressed through reducing energy consumption and greenhouse gas emissions, also processing solid and liquid waste produced by the company. The issuance of the sustainability report itself is part of environmental reporting, although the data provided uncover factual cost reporting. Environmental auditing or environmental inspection is marked by ecological (internal) and external audits and audits based on evaluation tools (evaluation through an audit). The company also implements a whistleblowing policy to detect violations that occur.

Green accounting, which contains environmental responsibility through environmental awareness and involvement, can be referred to as a form of protecting the environment (*hifdz al-bi'ah*). Protecting the background is the same as safeguarding religion, soul, mind, lineage, and property because the climate can be an object that supports faith, soul, and reason and an asset for descendants and property.

Disclosure of green accounting based *maslahah* and the reality of sustainability reflected in the sustainability report Lonsum shows some positive results, especially in terms of corporate responsibility in overcoming environmental issues. However, it is necessary to obtain a response from the community as one of the stakeholders to know the environmental impacts generated by the company's activities so that real improvements can be made, and this view can be included in the sustainability report of the company increases its reliability.

Based on the results of the discussion and conclusions described previously, the researcher gives specific suggestions to the company (Lonsum) to pay more attention to community responses to evaluate social and environmental responsibility. This is to strengthen concrete evidence of the meaning of "commitment" and "responsibility," repeatedly emphasized in the company's sustainability report.

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