



# The Triple Bottom Line Accounting from Scientia Sacra Perspective

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## ABSTRACT

This article aimed to analyze the triple bottom line accounting concept from scientia sacra perspective. The alignment of the triple bottom line accounting from scientia Sacra perceptive is essential to dealing with crises in all aspects of life regarding corporate sustainability. Scientia sacra is the knowledge of reality that is at the heart of every revelation obtained through revelation and the intellectual intuition that cover the hearts and minds of human beings. This article employed the interpretative method. The triple bottom line concept from scientia sacra perspective is analyzed in ontological, epistemological, and axiological meanings. The ontological aspect of scientia sacra refers to the existence of God. In line with that, the ontological aspect in the triple bottom line also refers to the existence of God through religious ecocentrism or the spiritual dimension. In the epistemological aspect, the triple bottom line uses eco-theological principles from the Holly book. In the axiological aspect, the triple bottom line transforms from profit oriented to 3Ps (profit, people, planet) oriented. However, this transformative function has yet to be fully achieved since some companies still commit deviations, such as environmental pollution, due to their business activities.

## INTRODUCTION

From the point of view of [1], Nasr illustrates the current condition of modern humans, who have lost 'the sense of wonder'. It happens due to the loss of 'the sense of sacred' [1]. The loss of the sense of sacred in modern human civilization is a consequence of the separation of science and ethics [2]. This phenomenon has caused a crisis in the modern world. It is a crisis that refers to a profound change in moral values.

In modern civilization, crises cover almost all aspects of life, such as poverty, social inequality, spiritual crises, political injustice, health crises, and environmental crises. Based on data from Indonesia's Environmental Status in 2020 [3], there were several environmental problems in Indonesia, including:

- Indonesia's forest land area had decreased from 95.7 ha in 2014 to 94.1 ha in 2019. The main factor contributing to the decline in the forest land area during this period was forest damage due to changes in forest function and allotment for business activities.
- Indonesia's river water quality index decreased in 2019, dropping to the unfavorable category. Water quality can change due to changes in land use, lithology, time, rainfall, and human activities, as well as business activities that result in river water pollution physically, chemically, and biologically.
- Decreasing air quality in several major cities in Indonesia was based on NO<sub>2</sub> and SO<sub>2</sub> parameters. The NO<sub>2</sub> parameter represents air pollution from transportation activities, while SO<sub>2</sub> represents air pollution from industrial activities and diesel vehicles that use diesel fuel and other sulfur-containing fuels.

The environmental crisis that occurs in Indonesia is primarily due to business activities carried out by companies. Based on WALHI's press release [4], there were reports from locals affected by industrial waste from PT Rayon Utama Makmur (RUM) and PT Panggung Jaya Indah Textile (Pajitex). PT RUM is a rayon fiber manufacturer, which has caused environmental pollution in the form of air and river water pollution. Air waste becomes a pungent stench that causes nausea, dizziness, and shortness of breath. In addition, the

concentrated liquid waste was dumped into rivers, polluting rice fields and agricultural irrigation river water. PT Pajitex's production activities also cause environmental pollution in the form of coal smoke and dust, which can cause acute respiratory infection (ARI), and liquid waste that is dark and stinky, dumped into rivers around residential areas.

Companies' exploitation of the natural environment is a form of the anthropocentric paradigm. Anthropocentricity is the view that humans are the center of everything. Nature is only a source of fulfilling needs that can be freely exploited. This anthropocentric view contradicts Eastern philosophy, which sees humans and nature as harmonious.

One of the results of Eastern philosophy is scientia sacra. The concept of scientia sacra was revealed by Seyyed Hossein Nasr [1]. Scientia sacra is sacred knowledge embedded at the heart of every revelation, manifesting as tradition. The sacred manifests in the profane, and the two are interconnected. This separation between the sacred and profane, in which secularization causes a human crisis.

The rise of business practices that have caused social and environmental crises has sparked the emergence of the triple bottom line concept. The triple bottom line concept was stated by John Elkington [5]. At that time, almost all companies focused only on making a profit. Companies tend to maximize their operational activities by exploiting the environment, regardless of the negative impacts of these activities. Therefore, the triple bottom line concept exists as a fundamental basis for companies to achieve business sustainability. The triple bottom line concept focuses on the 3Ps (profit, people, planet). To achieve business continuity, companies must align with economic and social environmental performance [6].

This article aims to analyze the triple bottom line accounting concept from the perspective of scientia sacra. The concepts of scientia sacra and the triple bottom line emerged due to a humanitarian crisis that impacted business activities. The values contained in these two concepts initiate harmony between humans and nature towards business sustainability and the sacred. This article analyzes the triple bottom line accounting concept from the perspective of scientia sacra based on the aspects of ontology, epistemology, and axiology.

## LITERATURE REVIEW

### a. Scientia sacra

Scientia sacra is the product of Eastern philosophy, Seyyed Hossein Nasr [2]. His interest in the traditional philosophy of nature and cosmology is directly related to his love of nature. Nasr's works discuss Western philosophy's role in the environmental crisis. Nasr realized modern physics could not provide the highest knowledge about the physical world. Philosophically, the question arose in his mind: if not modern physics, then what discipline could provide the answer? Physics still needs mathematics to explain nature mechanically. Nasr studied physics in depth. However, it could not provide him with intellectual satisfaction. Finally, he began to leave physics to study complex philosophy, including the philosophy of science. Nasr learned a lot from the thoughts of philosophers. Under the guidance of De Santillana, Nasr was introduced to René Guénon's perspective on tradition. He then met Frithjof Schuon. Schuon's thoughts greatly influenced Nasr's perspective on tradition [7].

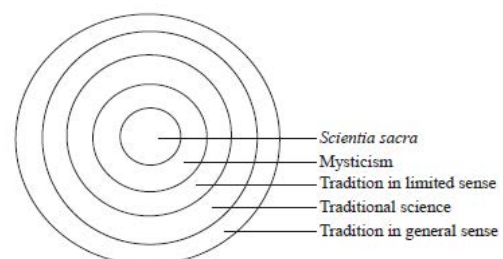
In the end, Nasr, who initially focused on physics, turned to metaphysics. Nasr experienced an acute intellectual crisis and realized he would gain nothing meaningful from physics. Nasr believes that absolute truth can be achieved with an eternal intelligence connected to the first sense, i.e., divine light.

Scientia sacra is the knowledge of reality at the heart of every revelation obtained through revelation and intellectual intuition that covers the human heart and mind. For Nasr, scientia sacra is a perspective for understanding the world not as a separate creation but as a manifestation of the Divine Essence. In the case of religion, scientia sacra sees various sacred forms that imply different expressions and consequences of truth, which should not be understood as a paradox but as harmony. It shows the universality and immutability of truth [1]. Based on this understanding, scientia sacra gives humans an inclusive religiosity by attempting to focus on the eternal aspects of religion.

Nasr believes that scientia sacra is not exclusively theoretical knowledge about reality. It also has a pragmatic meaning, i.e., to assist humans in attaining the sacred. Therefore, his explanations can work as a medium to open the human mind to a higher hierarchy of reality. Axiologically, scientia

sacra has a transformative function: transforming humans to achieve the sacred. Furthermore, Nasr explained that eight stages must be followed to achieve scientia sacra [1]: the physical body, vital movement, sensory perception, logic, soul, knowledge, wisdom, and a purified soul. The first step is fulfilling basic physical needs. It is the initial foundation for scientia sacra. The second step is to familiarize the body with accomplishing good things and avoiding adverse actions. This action becomes the standard of one's spirituality. The higher a person's spirituality, the more it will be reflected in his actions. The third step is to maintain sensory perception. The five senses are the gateway for humans to be benevolent or disobedient. By maintaining the senses, humans can avoid disobedience. The fourth step is maintaining the soul, or heart, for virtue. The fifth step is to control logic. Logic must be controlled, mainly when it is used to seek the ultimate truth. Logic must be in harmony with the existence of revelation. The sixth step is using the knowledge that aligns with the divine essence. The seventh step is wisdom. Knowledge is insufficient to reach the sacred. Wisdom will guide people to be benevolent towards the truth. Furthermore, finally, it is to purify the soul. The purity of the soul will protect a person from all evil deeds and disobedience.

Nasr also noted the relationship between tradition and scientia sacra. Scientia sacra is acquired through tradition; therefore, its realization results in following the values of that tradition. Scientia sacra is never separated from tradition. Nasr was convinced that mysticism was not to blame for backwardness; it even has an intellectual aspect. Doctrine in mysticism is a form of knowledge. The following is an overview of tradition's formation from the scientia sacra perspective.



Tradition Framework in Scientia Sacra

Source: [8]

## b. Triple Bottom Line

Stakeholder theory is the basis for developing the triple bottom line concept. The term “stakeholder” was initially introduced by the Stanford Research Institute (SRI), “those groups without whose support the organization would cease to exist” [9]. This consideration essence is that the existence of an organization (a company) is significantly influenced by the support of groups that have a relationship with that organization. There are two models in stakeholder theory [9]: (1) business planning and policy models; and (2) the model of corporate social responsibility and stakeholder management.

Stakeholder theory is basically a theory that describes which parties a company is responsible for. Companies must maintain relationships with stakeholders, especially those with power over the availability of resources used for company operational activities, such as labor, the market for company products, and others. Thus, the ultimate goal of the company is to increase stakeholder value. One of the company's strategies for maintaining stakeholder relationships is to improve economic, social, and environmental performance to produce sustainable performance [5]. Current conditions show that stakeholders, especially those who not only expect earnings (profit) but also demand social (people) and environmental (planetary) performance, which is frequently referred to as the triple bottom line. The triple bottom line concept requires corporate responsibility. It is to ensure the company's long-term sustainability in the future [10]

In achieving business sustainability, the triple bottom line concept includes performance appraisal that does not only focus on financial performance but also non-financial performance. The triple bottom line concept is often called 3Ps (profit, people, planet). The triple bottom line consists of three components, namely:

### 1. Economic bottom line (profit)

In assessing economic performance, accountants record financial data and analyze financial information. This information can be obtained through reported profits in financial statements prepared following financial accounting standards. Regarding sustainable performance, a critical issue in this economic aspect is how companies can sustainably

accomplish their business operations with the availability of their economic capital.

### 2. Social bottom line (people)

Social performance assesses how the company operates by focusing on social capital. Social capital includes using human resources in business processes while considering health, safety, education, and other social elements. Corporate social performance can be seen through non-financial information published by the company, such as sustainability reports or integrated reports.

### 3. Environmental bottom line (planet)

In building sustainable performance, companies must focus on the environmental aspects of their business operations. Natural resources, which are the company's capital in the business, must be utilized wisely and responsibly to ensure the availability of these natural resources in the future. These natural resources include all the components contained in the elements of water, air, and soil. Most of the company's environmental performance can be seen through the non-financial information published by the company in its annual report, CSR report, sustainability report, or integrated report. It obviously implies that the decision to take actions related to environmental and social conditions will not reduce shareholder profits. [6]

## RESEARCH METHOD

This study employed literature analysis. The qualitative interpretive study begins by describing the essential values of Nasr, an Eastern philosopher, and analyzing the triple bottom line accounting concept from the scientia sacra perspective based on the aspects of ontology, epistemology, and axiology. An understanding of writing provides an understanding of metaphors [11]. One type of narrative inquiry (story request) involves the investigator using written narratives of social action to promote social change [12] through manual content analysis.

## RESULTS AND DISCUSSION

The following is an analysis of the triple bottom line concept from scientia sacra perspective



concerning the aspects of ontology, epistemology, and axiology.

### Ontology Aspect

Nasr's perspective on science is based on the idea of *scientia sacra*. Nasr's ideology, centered on the premise that human knowledge revolves around this axis of thought, has become a well-known concept in both Eastern and Western intellectual communities. This idea was at least introduced in other books by Nasr, such as those about spirituality and other topics. In this case, Nasr rejects the ontological premise of Baratism that reality is limited to material things. The decentralization of knowledge described in his book, *Knowledge and the Sacred*, starts from Descartes's point of view of *cogito ergo sum*. The ratio is an essential information source in modern science's paradigm.

In the ontological aspect of *scientia sacra*, it refers to the existence of God in humans. This relationship is an essential source of knowledge in the modern scientific paradigm. The existence of God is central to human life. As the center of life, the existence of God shapes how humans think and act towards nature. From a Sufi perspective, the relationship between nature and humans must be based on monotheism [1]. This foundation refers to the harmony between humans and the universe. Humans must adequately protect nature. When a book is identified with absolute reality, the universe and everything are similar to the written text of the book. Everything is in the breath of God.

The ontological aspect of the triple bottom line accounting in the perspective of *scientia sacra* also refers to the concept of the existence of God in human beings. Companies that are managed by a group of humans in conducting their business processes must also refer to the existence of God by maintaining harmonious relations between creatures in the universe. The triple bottom line accounting practices can be developed with the religious ecocentrism concept [13]. This concept is used to raise human awareness at the highest level beyond the utopian method, which views the application of sustainable accounting to ecological ethics based on the principle of unlimited love for all of God's creatures to embody the universe's sustainability [13].

The spiritual dimension, which refers to the religious spirit, forms the basis of the triple bottom

line concept [14]. This religious spirit follows eco-theology principles, which describe the relationship between religion and nature [15]. Spiritual performance determines the achievement of economic, social, and environmental performance [16]. This reality implies a spiritual obligation within the company to be fully responsible for society, the environment, and God [17].

### Epistemology

The proof concepts and proof in law and science differ on an epistemological level. In Nasr's view, the sources of knowledge are revelation and intelligence. In Islamic tradition, what enlightens the hearts and minds of humans as knowledge of presence is known as "knowledge of existence" (Huduri) [1]. Having that kind of understanding means understanding God, the Absolute Reality. Inventive sources of knowledge cause the subject-object gap to become massive. It is because reasoning always works with problems, such as the laws of physics and mathematics. According to Mulyadi Kertanegara's quote about Henri Bergson, there is something superior to reason: revelation or intuition. Inventive sources of knowledge cause the subject-object gap to become massive.

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That understanding involves understanding Absolute Reality, or God. Inventive sources of knowledge cause the subject-object gap to become massive. [7] It is because reason always works with problems, such as the laws of physics and mathematics. According to Mulyadi Kertanegara's quote about Henri Bergson, revelation or intuition is superior to reasoning. Bergson considers intuition to be a superior form of intelligence. Knowing is being, according to Nasr. What exists means knowing. Knowledge comes from the All-Knowing. Knowledge has no limits. *Scientia sacra* reflects the illumination of the intelligence ratio to humans at the epistemological level. The cause is reflection, whose wisdom is intellectual. Reasoning is based on intelligence; if intelligence is healthy and normal, reason will flow naturally from it. Someone will eventually deliver it to the divine truth with its rationality.

Regarding epistemology, the epistemological sources of scientia sacra are a revelation, intellectual intuition, and common sense. There must be harmony between these epistemological sources. Knowledge in scientia sacra is not only based on logic but also on revelation and intelligence [8]. It implies that knowledge of scientia sacra leads to sacred goals. In the view of [1], intelligence is a tool related to inner strength that comes from the heart and is guided by God through revelation. Revelation refers to the holy book, the source of knowledge that God directly reveals to humans. This holy book contains instructions about everything humans need to reach the sacred.

In line with the epistemological aspect of scientia sacra, the primary source of the triple bottom line accounting is rooted in revelation. It is presented from the principle of eco-theology, which associates the relationship between the triple bottom line and scientia sacra, based on the holy book. The concept of eco-theology for Christians refers to the holy book of the Bible [18], while for Muslims, it refers to the Al-Quran [15].

Specifically, the concept of eco-theology, which is based on the Quran, has three principles, namely *tawhid* (unity of all creatures), *amanah khalifah* (the honesty of leaders), and *Akhirah* (responsibility) [14], [15]. These three principles relate to the components of the triple bottom line accounting.

First, from the perspective of *tawhid*, it is related to how to see everything in this universe as something that originates from God and will return to God. It is the basis of the relationship between humans and nature. With their intellectual intuition and common sense, humans can take advantage of nature in business processes, but they must protect nature to make it sustainable. It aligns with the economic bottom line (profit) and environmental bottom line (planet) components.

Second, the principle of *amanah khalifah* relates to the basis for the creation of humans as *khalifah* (leaders) in the world. The company's management is carried out by a group of people assigned the mandate to achieve a specific goal. In accomplishing these duties, humans, as *amanah khalifah*, must follow the principle of honesty while prioritizing health, work safety, and other social elements. It is in line with the social bottom line (people) component.

Finally, third, the *Akhirah* principle explains the Hereafter's existence. Belief in the afterlife triggers responsible and ethical actions [14]. In applying the triple bottom line accounting, this form of accountability can be seen through the financial and non-financial reports presented by the company. In preparing the report, management will use intellectual intuition and common sense in line with the limits of the applied standards and guidelines.

Financial reports prepared by company management are based on Financial Accounting Standards (SAK) and the Conceptual Framework for Financial Reporting (KKPK). In preparing financial reports, management has discretion in determining the financial information to be presented. However, this discretion is limited through SAK and KKPK. Based on the KKPK, one of the beneficial fundamental qualitative characteristics of financial statements is faith representation. Faith representation includes financial reporting that is complete, neutral, and free from error. Complete means all information the user requires to understand the described phenomenon, including all necessary descriptions and explanations. Neutral means without bias in the selection or presentation of financial information. Error-free means no errors or omissions in the description of the phenomenon, and the process used to produce the reported information has been selected and implemented without any errors in its process.

Furthermore, non-financial information covering economic, social, and environmental performance is presented in a sustainability report. Sustainability reports can be defined as reports that contain not only financial performance information but also non-financial information containing information on social and environmental activities that enable companies to grow sustainably (sustainable performance) [5]. The Global Reporting Initiative, an institution providing guidelines for disclosure of sustainability reports, defines sustainability reports as practices in measuring and disclosing company activities, as a responsibility to internal and external stakeholders regarding organizational performance in realizing sustainable development goals. The Global Reporting Initiative, an institution developing guidelines for disclosing sustainability reports, has issued G4 guidelines thus far. G4 is a development

of the previous sustainability report disclosure guidelines, G3 and G3.1. G4 emphasizes the need for organizations to focus on the reporting process and final reports, which contain material topics for their business and fundamental stakeholders. This focus on materiality will make the report more relevant, credible, and user-friendly. It will enable the organization to inform better the market and society about its sustainability issues. In the G4 guidelines, three categories of specific standard disclosures show economic, environmental, and social performance. This report is a form of management accountability for all business activities the company has implemented.

### Axiology

According to the axiological view of the philosophy of science, scientia sacra is manifested throughout world art. Nasr emphasized that Islamic art is full of symbols. Calligraphy reveals sacred symbols to people. The word "Alif" represents *Qiyamuhu binafsihi* (the supreme independent). Afterward, Lam represents the angel (angel). Mim is a representation of Muhammad. These signs direct people to the Garden of Truth [7]. Ultimately, people not only discover beauty but also take action to promote religious tolerance. People think of good and evil as worldly and limited in time. When humans view nature from an ontological perspective, they understand axiologically how goodness and beauty are applied. As a result, human knowledge serves the broadest possible humanity worldwide.

In the axiological aspect, scientia sacra has a transformative function: transforming humans towards sacredness. Scientia sacra can be a means of human liberation from all deviations from the concept of holiness in divinity. However, to obtain this liberation, humans must involve their will, soul, and intelligence to reach this sacred [1].

The triple bottom Line Accounting concept also has a transformative function, i.e., from profit oriented to profit, people, and planet oriented. Companies that focus only on profit will exploit the environment to maximize profits [19]. However, this practice only provides short-term outcomes. When a company is oriented towards sustainable long-term performance, the company must transform from only focusing on short-term profits to focusing on 3Ps (profit, people, planet) to increase long-term value.

Empirical studies prove that disclosure of economic, social, and environmental performance positively affects companies' value [20], [21]. By applying the triple bottom line concept, companies can achieve sustainable goals by increasing shareholder and stakeholder value.

Considering the reality of current practices, the function of the transformation to be triple (profit, people, planet) oriented has yet to be fully implemented. It is proven by the numerous deviants committed by the company, such as environmental pollution from the production waste of PT Rayon Utama Makmur (RUM) and PT Panggung Jaya Indah Textile (Pajitex) [4]. The key to success towards the sacred is eagerness and awareness, which correspond to the triple bottom line concept. The success of the transformation towards the triple orientation is highly dependent on the intention of the company management to achieve sustainable goals.

### CONCLUSION

Scientia sacra is sacred knowledge [1]. Science is not the result of logical human speculation. It was not born from worldly or anthropocentric logic. Nasr also said Scientia sacra reconnected humans as an inseparable part of the universe and God. In the ontological aspect, scientia sacra refers to the existence of God in humans. In line with it, the epistemological sources of scientia sacra are a revelation, intellectual intuition, and common sense. In the end, in the axiological aspect, scientia sacra has a transformative function: to change humans towards the sacred, which is relieved from deviations.

The concept of the triple bottom line accounting in the ontology perspective of Scientia sacra also refers to the concept of God's existence through religious ecocentrism and spiritual dimensions. This spiritual dimension is the foundation of the triple bottom line concept. Furthermore, the principles of eco-theology based on the holy book indicate the epistemological source of the triple bottom line accounting. From these two foundations, in the end, in the axiological aspect, the triple bottom line accounting has a transformative function to be triple (profit, people, planet) oriented. Although, in reality, this transformation has yet to be fully implemented. It is proven by the presence of deviations committed by the company, such as environmental pollution.

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