

Analysis of the Application of Environmental Accounting to Realize Sustainable Development Goals from an Islamic Perspective

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Abstract

This research aims to analyze the implementation of environmental accounting in the management of Swiss gomara tourism in Simonis Village and its relation to the achievement of sustainable development goals (SDGs) from an Islamic perspective. Unenvironmentally friendly tourism activities such as waste accumulation will threaten the sustainability of ecosystems. This study uses a qualitative approach through observation, interviews, and documentation. The results of this study indicate that environmental accounting has been applied, but not optimally in its management. The management has not fully realized the importance of SDGs in tourism operations. The integration of Islamic principles such as Muhafazzah 'ala al-biah and khalifah fil ardh is considered to strengthen the management of tourism. This implementation is expected to encourage the achievement of the SDGs, particularly SDG 6 (Clean Water and Sanitation) and 15 (Life on Land). Through the synergy of managers, communities, and the government, sustainable and environmentally friendly tourism can be created.

Keywords: *SDGs, Environmental Accounting, Tourism Management*

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INTRODUCTION

In the current era of globalization, rumors about environmental damage and global warming have become a very serious issue to be concerned about. The unstable and unhealthy condition of the earth has caused many events, such as weather disturbances, natural disasters in several places, and various other types of damage. (Ellyn Agna Safitri Vol et al., 2022) . Indonesia has developed a legal framework as an environmental conservation instrument by issuing Law No. 32 of 2009 concerning Environmental Protection and Management (LN of 2009 No. 140, or abbreviated as UUPPLH). This law is an update of the previous regulation, namely Law No. 23 of 1997 concerning Environmental Management. (Pryatna & Semaun, 2023)

According to (Hizrahtul Darsani, Nurlaila, 2023) states that environmental accounting is an extension of the concept of social accounting as a form of corporate social responsibility. Environmental accounting plays a role in identifying, measuring, recording, and communicating information related to environmental impacts in

accounting practices. According to (Suyudi, 2020, n.d.), in the context of environmental conservation, accounting contributes through the voluntary presentation of information regarding environmental costs in financial statements. However, the voluntary nature of this disclosure often reduces the effectiveness of its contribution to environmental protection. Ideally, environmental accounting focuses not only on financial aspects but also includes non-financial dimensions, including social aspects as a form of responsible business accountability, as well as environmental aspects in business operations.

Environmental accounting plays a crucial role in presenting data related to the costs and environmental implications of a company's operational activities, including budgets for environmental conservation programs. This data has a dual strategic value: (1) as material for management considerations in formulating sustainable policies, and (2) as a tool to meet the information needs of external stakeholders such as investors, creditors, supervisory authorities, and communities who are increasingly paying attention to the transparency of corporate environmental performance. Amidst contemporary economic challenges, various environmental issues such as climate change, eco-efficiency practices, and the impacts of industrial operations have created a significant domino effect on the ecosystem, both within the organization's internal scope and the broader external environment (Apriani et al., 2023). According to (Ridho Erianto et al., 2024) identified two main causes of environmental damage: natural factors and human activities. Their findings indicate that the contribution of human activities to environmental damage is far greater than that of natural factors.

According to the opinion (Maysaroh & Kusmilawaty, 2023) in their study, it is revealed that the Islamic perspective emphasizes the importance of environmental accountability through the concept of environmental accounting. They state that the practice of exploiting natural resources that does not pay attention to environmental sustainability will potentially cause various forms of ecological damage. The impact of this damage can ultimately threaten human existence itself. This argument has a strong theological basis in the Qur'an Surah Ar-Rum verse 41, where Allah SWT says: "Corruption has appeared on land and sea because of what the hands of men have earned, so that Allah may make them taste a part of (the consequences of) their deeds, in order that they may return (to the right path)". In accordance with the perspective (Agus Kurniawan, 2022). According to him, land and water may have become dangerous places, or may have experienced damage, imbalance, and lack of benefits. The sea may have been contaminated, resulting in fish deaths and a decline in marine life. Prolonged droughts are caused by the terrain becoming hotter. Therefore, some modern academics interpret this verse as a sign of environmental damage.

As stated by (Ferawati, 2021), the SDGs are an advancement of the MBGs. The Sustainable Development Goals (SDGs) are intended to be achieved by 2030, and they provide quality-oriented challenges and focus on producing quantitatively measurable results. Sustainable development is a principled process, aiming to "meet the needs of the present without compromising the ability to meet the needs of future generations." The concept of sustainable development is based on three interrelated and mutually reinforcing pillars: economic sustainability, social sustainability, and environmental sustainability. Development that meets the needs of the present

without compromising the ability to meet the needs of future generations is referred to as sustainable development. The Sustainable Development Goals (SDGs) are a global agenda that addresses social, economic, and environmental issues. It is possible that the tourism management of Gomara, Switzerland, has not intentionally incorporated SDG principles – such as the preservation of regional ecosystems and the sustainable use of resources – into their planning and operations.

Gomara, Switzerland, is a popular tourist destination due to its beautiful surroundings and lush green river views. This beautiful and refreshing location is ideal for a family vacation. It is located in Simonis Village, Aek Natas District. There are many tourist attractions in Gomara, Switzerland. To attract tourists, this tourist attraction utilizes its potential, including a cool atmosphere, well-preserved forests along the road to the location, a fairly strong current, a very distinctive water color, and a number of attractions such as whitewater rafting, camping, ziplining, and fishing. (Lestari et al., 2023)

From interviews with visitors that researchers conducted previously, behind the stunning beauty, there are environmental management problems that have not been fully addressed by the management, such as piles of garbage that have accumulated around the tourist area and illegal logging around the river, causing the Gomara Swiss tourist area to experience environmental damage due to the activities and activities carried out in the tourist area.

In a study (Irfan, 2021), a social problem-solving technique was used to examine how environmental accounting is implemented in the Makassar City Environmental Agency. The results of this study show how the city government's environmental initiatives have helped in pursuing several SDGs, including sustainable peace, responsible consumerism, and climate change. Another study by (Ayu Apriani1 & Nurwani, 2023) examined the use of environmental management accounting at PT Perkebunan Nusantara III, Sei Baruhur. Although the company has not yet fully adopted environmental accounting, this study shows that the company has made good efforts to control waste in accordance with Islamic values. According to (Sudrajat et al., 2021), the sustainability of ecotourism in the Gunung Gede Pangrango National Park area – particularly in Situ Gunung – has been assessed. According to the study's findings, although the public is increasingly concerned with economic issues, collaboration between managers, the community, and the private sector still needs to be strengthened to effectively achieve the SDGs. The possibility of issuing green sukuk in Indonesia as a financial tool to help achieve the SDGs was finally discussed in a study (Fitrah & Soemitra, 2022) . According to this study, green sukuk issuance can contribute to environmentally friendly initiatives that uphold the sustainability of human existence and wealth management in accordance with the principles of maqasid sharia.

To achieve the Sustainable Development Goals (SDGs), this study integrates Islamic perspectives into ecotourism management, bringing several advancements to environmental accounting methods. Because the majority of the local population is Muslim, most studies discussing the application of environmental accounting in the context of ecotourism and the SDGs still concentrate on traditional methods that

prioritize economic and environmental factors separately. This is because Islamic tourism is expected to be environmentally responsible. This study contributes by investigating how environmental accounting procedures in the ecotourism industry can incorporate the principles of *maqasid sharia*, which focus on community welfare. Furthermore, by investigating the use of environmental accounting in the context of nature tourism—specifically the Swiss Gomara River in Simonis Village—which has received little attention in the scientific literature, this study offers a new perspective. By integrating environmental, social, and economic factors in accordance with Islamic values, this strategy demonstrates how sustainable natural resource management in nature-based tourism areas, such as rivers, can directly contribute to the achievement of the SDGs.

METHODOLOGY

The approach used in this study is a qualitative approach. According to (Syahrial, 2022), qualitative research is a research procedure that produces descriptive data in the form of spoken or written statements from the people observed. The informants in this study were 1 (one) village head, 3 (three) tourism managers, and 3 (three) tourists. The instruments used in this study were interviews, observation, and documentation. In this study, the informants were managers, community leaders, and visitors.

RESULTS AND DISCUSSION

Implementation of Environmental Accounting in Gomara Swiss Tourism

Environmental accounting is a crucial tool for measuring and managing the impact of economic activities on the environment. In the tourism sector, such as Gomara Switzerland Tourism, environmental accounting should be used to record natural resource consumption, waste generation, and carbon emissions. The findings of this study align with previous research by Humaida (2022), which found that, however, environmental aspects are still not prioritized in financial reporting systems, resulting in many potential environmental damages going unaccurately identified.

Based on interviews with tourism managers, although the environmental accounting system at the Gomara Swiss River is still relatively informal, there is a high level of awareness about managing expenses related to environmental conservation activities. Managers record expenses for river cleaning, reforestation, and facilities around the tourism area. While this record-keeping is not yet formal or structured, it demonstrates a commitment to more responsibly manage costs related to environmental sustainability.

The application of environmental accounting in Gomara, Switzerland tourism is also in line with Islamic principles, such as the *caliphate*, which teaches that humans are the guardians of the earth. Therefore, in practice, environmental accounting in the Gomara, Switzerland tourism area is not only a matter of recording costs, but also of maintaining a balance between tourism activities and natural sustainability. In the context of the Gomara, Switzerland Tourism River, for example, records of cleaning activities, composting, and organic waste management are an integral part of the

accounting system, which aims to ensure that tourism activities do not harm the environment.

Therefore, the implementation of environmental accounting in the Gomara Swiss tourist area encompasses not only economic aspects but also supports ecological and social sustainability. Tourism managers can use this accounting system to ensure that all decisions focus on preserving nature and the community, while simultaneously promoting tourism as an environmentally friendly destination. Through this approach, environmental accounting is an effective tool to ensure that tourism activities not only provide economic benefits but also contribute to environmental preservation and sustainable development.

The implementation of environmental accounting in the Gomara Switzerland tourism area aligns with the results of previous research conducted by Kholis (2022) on environmental accounting policies in Lake Toba. This study has confirmed the importance of companies developing environmental accounting policies based on stakeholder theory to support sustainable tourism. This adheres to the approach applied in Gomara Switzerland, where the recording and reporting of environmental costs are made transparent and separate in the annual financial report, as a form of accountability to various stakeholders. Environmental accounting in this area is not only a management tool for controlling environmental costs but also a means of maintaining a balance between economic activities and environmental sustainability. Therefore, the experience in Gomara Switzerland expands on previous results and contributes to learning and practice in developing an environmental accounting system that supports sustainable development goals in the tourism sector.

Sustainable Development Goals at Gomara River Tourism in Switzerland

The Gomara River Tour in Switzerland not only reflects operational responsibility but is also closely linked to the concept of sustainable accounting. Sustainable accounting is an approach to recording and reporting that takes into account not only financial aspects but also social and ecological aspects in an integrated manner. In this context, all waste cleaning and management activities are forms of expenditure and investment that must be explicitly recognized in the tourism management institution's accounting system as environmental costs, such as sorting, collection, transportation programs, and mass cleaning programs.

Based on interviews conducted with the Gomara Swiss River tourism management team, the management allocates approximately 10–15% of the total annual operational budget for environmental conservation activities. These funds are used for programs such as village waste banks, riverbank conservation, and tree planting around the tourism area.

Waste management is also a major challenge in maintaining the sustainability of the tourist environment, including in the Gomara River area of Switzerland. The increasing number of visitors has a significant impact on the volume of waste, both organic and inorganic. Unfortunately, not all tourists are aware of disposing of waste properly, and the available trash bins are often inadequate, both in terms of quantity

and placement. According to (Raelly, 2024), the problem of poorly managed waste will have long-term impacts, both on the environment, public health, and the image of the tourist destination itself. If this condition is left unchecked, the Gomara River could lose its appeal as a clean and natural tourist destination. Therefore, a collaborative approach is needed between management, the government, the community, and tourists to create a clean, healthy, and sustainable tourist environment.

In line with research (Hakim, 2024), the government's role is as an intermediary, regulatory authority, and motivator. As an intermediary, the government is expected to provide agents and infrastructure that support tourist comfort, such as individual waste containers and waste disposal plants. As a regulator, the government plays a role in designing environmental management guidelines and regulations that support sustainable tourism businesses. However, its role as a motivator is not yet optimal. Therefore, it is necessary to improve through socialization, training, and incentives so that tourists, including nature tourism management such as Gomara Switzerland, can continue to develop environmentally friendly practices. Ultimately, the integration of the active role of tourism actors and the nation's political orientation ultimately recognizes the objectives of the Sustainable Development Goals (SDGs), including economic (prosperity), ecological (planet), and social and cultural (human) aspects.

Implementation of Environmental Accounting in Realizing Sustainable Development Goals from an Islamic Perspective in Gomara Tourism, Switzerland

In many tourist destinations, including Gomara Switzerland, environmental accounting is not yet an integral part of the financial reporting system. Managers generally focus on conventional financial records that only cover income and expenses, without considering environmental impacts such as carbon emissions, energy use, or waste. This hinders transparency and accountability in environmental management. According to (Azmal et al., 2023) *Sustainable Development*, or SD for short, is essentially about two things: understanding the needs of poor people in developing countries and the limitations of social and technological organizations in terms of environmental capacity to meet the needs of current and future generations. The SDGs and SD are closely related. The Sustainable Development Goals (SDGs) are an extension of the SD (Sustainable Development Goals), which were created by the WCED in 1987. To benefit humanity and the world as a whole, the SDGs include at least 17 goals and 169 measurable achievements with a schedule set by the UN.

The Gomara Swiss River Tour contributes to several **Sustainable Development Goals (SDGs)**, although its implementation is not yet fully structured. One of them is **SDG 6 (Clean Water and Sanitation)**, which is reflected in the management's efforts to maintain the cleanliness of rivers and water sources around the tourist location. In addition, the reforestation and waste management activities carried out also support **SDG 15 (Terrestrial Ecosystems)**, where the management strives to reduce environmental damage by reforestation and maintaining the sustainability of river ecosystems. The local Village Head is of the opinion to also fully support the management's efforts in creating a more structured system and supporting the SDGs, so that the management of this tour will not only benefit the local community, but also have a positive impact on the environment and a sustainable economy.

The following is how the idea of ecologically sustainable development was created, according to Ferawati (Ferawati, 2021) :

- a. It is a deliberate and intentional effort to improve the quality of the environment through sustainable development through the wise use and management of natural resources.
- b. By balancing human activities with the capacity of natural resources to support them, sustainable development is a process that constantly maximizes the benefits from both human and natural resources.
- c. According to the World Commission on Environment and Development (WCED), sustainable development is development that meets the needs of the present without compromising the ability to meet the needs of future generations.

From an Islamic perspective, protecting the environment is part of the mandate given by Allah SWT to humans as caliphs on earth. However, tourism management in Gomara, Switzerland, does not seem to fully reflect these Islamic values, such as *Muhafazzah 'ala al-biah* and *khalifah fil ardh* . In fact, a values-based approach can strengthen spiritual motivation to protect the environment. In this context, recording costs for flow, visitor formation, and waste management preservation are not only forms of management records, but also a form of human accountability for the good and environmental delegation given by Allah SWT. And every rupiah spent to protect the environment is not for profit, but part of the effort of life, blessing and balance.

The results of this study align with previous research conducted by Ariyani (2023) in the Lake Toba region, demonstrating the importance of developing environmental accounting based on stakeholder theory. This study emphasizes that companies operating in the tourism sector must develop reporting systems that separate environmental costs as accountability to stakeholders in their annual financial reports. Furthermore, the implementation of CSR (corporate social responsibility) programs in the Lake Toba region is clear evidence that management understands the importance of social and ecological sustainability, which is also reinforced by Islamic spiritual values.

Therefore, this accounting practice can be strengthened as part of an integrated sustainable accounting system by reporting sharia-compliant indicators. The implementation of environmental accounting in Gomara, Switzerland, not only strengthens the economic status of the tourism area but also makes a tangible contribution to achieving the Sustainable Development Goals (SDGs) that align economic, social, ecological, and spiritual aspects. This demonstrates that integrating Islamic values into an environmental accounting system can be a practical and attractive model for sustainable tourism development in Indonesia.

CONCLUSION

Based on interviews with tourism managers, visitors, and the village head, it can be concluded that the Gomara Swiss River tourism area has demonstrated a high level of awareness of the importance of sustainable environmental management,

although the environmental accounting system implemented is still informal. Managers have recorded expenditures related to environmental conservation, but have not yet adopted a structured system that complies with standard accounting standards. Nevertheless, there is a commitment to preserving nature by managing river cleanliness, reforestation, and waste management. This indicates that although environmental financial records are not yet optimal, managers and the community are aware of the importance of nature conservation in supporting sustainable tourism. Furthermore, the application of Islamic values in the environmental management of the Gomara Swiss River tourism area is also very significant. In this context, it is hoped that Islamic values such as *maslahah* (public benefit), *tawazun* (balance), and *ihsan* (good deeds) are reflected. Furthermore, the principle of *khalifah fil ardh* (*vicegerent*) that teaches humans to care for the earth is applied in all tourism management activities. Cleanliness and environmental sustainability are considered part of worship, which is also socialized to visitors through Islamic-based education. Local community involvement in tourism management contributes to sustainability, with community members involved in activities such as community service and reforestation. This community empowerment also positively impacts their quality of life and creates a more authentic tourism experience for visitors.

The management of the Gomawa Swiss River tourism area is not yet fully structured in terms of environmental accounting. However, there is a good collective awareness among managers, visitors, and the local community regarding the importance of maintaining environmental sustainability. In the future, with a more formal and measurable accounting system, this tourism can be more optimal in supporting the Sustainable Development Goals (SDGs), such as clean water and sanitation, and terrestrial ecosystem management. By strengthening the capacity of managers and the community in terms of environmentally based financial management, and increasing active participation in maintaining natural sustainability, this tourism has the potential to develop better and provide greater benefits to the community and the environment. The implementation of environmental accounting in the Gomawa Swiss tourism area reflects the importance of sustainable tourism management. Environmental accounting goes beyond recording conventional financial transactions, but also includes measuring, recording, and reporting the impact of tourism activities on the environment, including natural resource consumption, waste production, and carbon emissions. Reporting environmental costs separately in the annual financial report is a form of accountability that supports transparency and responsible decision-making towards sustainability. The implementation of this policy is expected to help Gomara Switzerland's ecotourism achieve its SDGs, particularly SDGs 6 (Clean Water and Sanitation) and 15 (Terrestrial Ecosystems). With the right steps, Gomara Switzerland's ecotourism can create an inclusive, sustainable, and environmentally friendly economy.

This study has several limitations. It focused on only one location, the Gomara Swiss River tourist attraction in Simonis Village, so the results cannot be generalized to other areas. The data obtained were qualitative and highly dependent on the sources, thus potentially biased or limited information. Furthermore, the application of an Islamic perspective was still general and not quantitatively measurable. Limited time and resources also prevented long-term impact observations. Future research is

expected to refine this study using quantitative methods, including calculations based on questionnaires, or statistical data analysis. This aims to obtain broader and more detailed research results. Future research is also recommended to examine the effectiveness of local government policies in encouraging Sharia-based environmental accounting practices.

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