Sustainability Reporting Disclosure in Corporates: Do Human Governance, Corporate Governance, and IT Usage Matter?

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ABSTRACT

The role of Islam as a driving force behind greater transparency of sustainability practices (Andri, Suryanto, Ghofur, & Anggraeni, 2020), especially during the digitalization era where all information is easily accessed. Following the Great Recession of 2008, many people sought an antidote to the economy, and Islamic Finance received much attention. Islamic corporate governance is one of the critical areas that has received a lot of attention because it is a tool for steering the economy (Alam Choudhury & Nurul Alam, 2013; A. A. Jan, Lai, & Tahir, 2021; Murphy & Smolarski, 2020; Siswa, Salim, Sukoharsono, & Aisjah, 2017). Concerning Islamic corporate governance, the questions were answered differently in three layers approaches: ‘decision making by consultation (shura’), ‘decision making for which end in Allah through the institution of hisba and muhtasib to ensure Shari’a law compliance,’ and ‘accountability to Allah as human trustee to resources given through religious audit.’

Keywords: