

From Trust to Sustainability: A Systematic Literature Review of the Role of Islamic Accountability Accounting in Organizational Transformation

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Abstract

This study examines the role of Islamic accountability accounting in supporting organizational transformation toward sustainability through a Systematic Literature Review (SLR) approach. Using the PRISMA 2020 framework, the study identifies, evaluates, and synthesizes 30 selected journal articles related to Islamic accountability accounting, sustainability accounting, maqashid al-shariah, Islamic sustainability reporting, and Islamic green accounting. Thematic analysis reveals that Islamic accountability accounting has developed beyond conventional economic accountability into a multidimensional framework based on amanah, justice, balance, and maslahah values. The integration of maqashid al-shariah with sustainability accounting expands organizational sustainability perspectives by incorporating economic, social, environmental, and spiritual dimensions. The findings also show that Islamic sustainability reporting and Islamic green accounting can support organizational transformation through improved governance, transparency, and responsible resource management. However, current research remains largely focused on Islamic financial institutions, requiring further empirical studies across diverse sectors and the development of an Islamic Sustainability Accountability Framework. This study contributes by enriching sustainability accounting theory and offering practical insights for ethical and sustainable organizational accountability systems.

Keywords

Islamic Accountability Accounting; Sustainability Accounting; Maqashid Al-Shariah; Islamic Sustainability Reporting; Organizational Transformation; Systematic Literature Review



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INTRODUCTION

The evolution of the concept of sustainability accounting indicates that an organization's success cannot be measured solely by financial indicators but must also

be assessed based on its ability to create long-term value for stakeholders. However, the sustainability approach that has emerged globally remains heavily influenced by the modern economic paradigm, which is oriented toward efficiency, legitimacy, and market interests. This situation has created a need for alternative approaches capable of incorporating moral, ethical, and spiritual dimensions into accounting practices (Parte et al., 2023).

From an Islamic perspective, accounting has a broader dimension of accountability through the concept of *amanah*. The concept of *amanah* positions individuals and organizations as parties responsible for managing the resources entrusted to them by Allah SWT. Therefore, business activities are not only viewed as economic relationships among actors but also as a form of accountability to God, humanity, and the environment. Triyuwono (2015) explains that Sharia accounting is built upon the value of *tauhid*, which places justice, balance, and social responsibility as the primary foundations in the process of generating accounting information. The concept of Islamic accountability accounting has characteristics that differ from those of conventional accountability accounting. While conventional accounting primarily assesses accountability based on the achievement of organizational targets and managerial efficiency, the Islamic perspective adds a spiritual dimension through the principle of accountability before God. Thus, an organization's success is determined not only by its ability to generate profits but also by the extent to which it is able to provide benefits (*maslahah*) and avoid harm (*mafsadah*) to both the social environment and the natural environment (Chapra, 2008).

The relationship between Islamic values and sustainability is receiving increasing attention in contemporary academic scholarship. The concept of *maqashid al-shariah* serves as a key framework explaining that the primary objectives of sharia are to safeguard five essential aspects of life: religion (*hifz al-din*), life (*hifz al-nafs*), intellect (*hifz al-aql*), lineage (*hifz al-nasl*), and wealth (*hifz al-mal*). These principles are closely linked to the sustainability agenda as they emphasize the protection of human life, social welfare, and responsible resource management (Hasan et al., 2026).

Recent studies indicate that the integration of Islamic accounting and sustainability is beginning to develop through various concepts such as Islamic sustainability reporting, Islamic green accounting, and approaches based on *maqashid al-shariah*. Purwaningsih et al. (2026) explain that the development of Islamic green accounting has the potential to serve as a framework linking environmental accounting practices with Islamic values, particularly through the integration of the *maqashid syariah* principles and ecological responsibility. This demonstrates that

sustainability from an Islamic perspective does not focus solely on environmental conservation but also encompasses a balance between economic, social, and spiritual aspects.

Furthermore, Parte et al. (2023) state that there is an opportunity to bring together three approaches conventional accounting, sustainability accounting, and Islamic accounting through the principle of true and fair presentation. This integration demonstrates that Islamic accounting is relevant in addressing the needs of modern organizations that require a more comprehensive accountability system. Nevertheless, research on Islamic accountability accounting and sustainability still faces several limitations. First, most studies remain focused on the Islamic finance industry, such as Islamic banking, while the implementation of Islamic accountability accounting in organizations more broadly remains relatively limited (Hasan et al., 2026). Second, some studies still view Islamic values merely as a matter of compliance rather than as a philosophy of sustainability-oriented organizational management. Third, there have not been many studies that systematically map the development of the literature on how the concept of amanah is translated into organizational accountability practices.

Given this gap, research is needed to provide a comprehensive overview of the development of Islamic accountability accounting studies in support of organizational transformation toward sustainability. The Systematic Literature Review (SLR) method, using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) approach, is relevant because it can systematically identify research patterns, dominant themes, methods used, and opportunities for future research (Hasan et al., 2026). Thus, this study aims to map and synthesize the literature on the role of Islamic accountability accounting in building organizational sustainability. This study is expected to provide a theoretical contribution by strengthening the field of Islamic accounting, as well as a practical contribution to organizations in developing accountability systems that not only pursue economic performance but also reflect the values of trust, justice, and sustainability.

METHODS

This study employs a Systematic Literature Review (SLR) approach to identify, evaluate, and synthesize the findings of previous research on the role of Islamic accountability accounting in supporting organizational transformation toward sustainability. The SLR method was chosen because it provides a systematic, transparent, and accountable literature review process through the stages of searching, selecting, assessing quality, and analyzing relevant literature (Snyder, 2019). The

systematic review approach also allows researchers to gain a more comprehensive understanding of developments in a field of study by minimizing bias in the literature selection process (Xiao & Watson, 2019).

This research process adheres to the 2020 Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines as the standard for reporting systematic reviews. PRISMA is used because it provides clear procedures for documenting the process of identifying, screening, assessing eligibility, and selecting the final articles to be analyzed (Page et al., 2021). The use of the PRISMA protocol aims to enhance research transparency so that the review process can be replicated by other researchers and result in a more valid literature review. The literature review was conducted using several academic databases relevant to the fields of accounting, Islamic economics, business, and sustainability, namely Scopus, ScienceDirect, Emerald Insight, SpringerLink, and Google Scholar. These databases were selected because they have a broad scope of scientific publications and provide a variety of articles related to Islamic accounting, sustainability accounting, corporate accountability, and Islamic social responsibility. The article search strategy utilized a combination of keywords with a Boolean operator approach, namely: ("responsibility accounting" OR "accountability accounting" OR "organizational accountability") AND ("Islamic accounting" OR "sharia accounting" OR "Islamic accountability") AND ("sustainability" OR "sustainable development" OR "sustainability reporting")

The literature search strategy and selection process were conducted systematically in accordance with the principles of evidence-based review, whereby each article must undergo an evaluation process based on predetermined criteria (Tranfield et al., 2003). This approach is essential to ensure that the articles used are both theoretically and methodologically relevant to the research objectives. The articles analyzed in this study are limited to scientific journal publications from 2021 to 2026, while books and classical literature are used as a basis for theoretical development without any restrictions on the year of publication. The inclusion criteria for this study are as follows: (1) the article must be a scientific journal article; (2) the article must be available in full text; (3) the article must be written in Indonesian or English; (4) the article must discuss accountability accounting, Islamic accounting, sustainability, Islamic social responsibility, maqashid syariah, or organizational sustainability; and (5) the article must have a direct relevance to the research focus. Exclusion criteria include duplicate articles, non-journal articles, conference papers, articles that are not available in full, articles unrelated to accounting or sustainability, and articles outside the scope of the study. These inclusion and exclusion criteria were

established to ensure the quality and relevance of the review's findings, as recommended in the systematic review approach (Booth et al., 2016).

Based on the PRISMA 2020 flowchart, the first stage identification was conducted by collecting articles from specified databases using research keywords. The initial search yielded 150 articles that were potentially relevant to the research topic. Next, duplicate articles were removed using reference management software, resulting in the exclusion of 40 duplicate articles. After this process, 110 articles were selected to proceed to the screening stage. The screening stage involved reviewing the titles and abstracts to assess the articles' initial alignment with the research objectives. At this stage, 60 articles were eliminated because they did not meet the research criteria: they did not discuss Islamic accountability accounting, were not related to sustainability, were not in the field of accounting, or were not scientific journal articles. Subsequently, 50 articles advanced to the eligibility stage for a more in-depth evaluation through a full-text assessment.

During the eligibility stage, the articles were assessed for their alignment with the research focus. A total of 20 articles were excluded because they did not explain the relationship between Islamic accountability and sustainability, were not relevant to the concept of Islamic accountability accounting, or did not provide sufficient information for the analysis process. Based on the entire selection process, 30 journal articles that met the criteria were identified and used as the primary material for analysis. The articles that passed the selection process were then analyzed using a thematic analysis approach to identify patterns, main themes, conceptual developments, and research gaps in the literature on Islamic accountability accounting. Thematic analysis was used because it helps researchers organize literature findings based on specific themes and yields a deeper conceptual understanding (Braun & Clarke, 2006). In this study, the articles were grouped based on several main themes, namely the concepts of Islamic amanah and accountability, maqashid al-shariah, Islamic sustainability reporting, Islamic green accounting, and the contribution of accounting to sustainable organizational transformation.

To improve the quality of the research findings, all stages of the review were documented in accordance with PRISMA procedures and conducted systematically, from the search process through to the final analysis. The use of the SLR method with the PRISMA approach enables this study to provide an objective overview of developments in Islamic accountability accounting research while identifying opportunities for future research on the development of sustainability concepts based on Islamic values.

FINDINGS AND DISCUSSION

Based on the results of a literature review using the PRISMA 2020 approach, 30 journal articles that met the inclusion criteria were identified and used in the analysis. The results of the study indicate that research on Islamic accountability accounting has seen significant development, particularly in linking the concept of Islamic accountability to the organizational sustainability agenda. A thematic analysis of the selected articles revealed that the literature can be categorized into three major themes: (1) the reconstruction of the concept of accountability based on amanah in Islamic accounting, (2) the integration of maqashid al-shariah and sustainability accounting as a sustainability paradigm, and (3) organizational transformation through reporting and governance practices based on Islamic values.

Reconstructing Islamic Accountability: From Economic Accountability to Organizational Trust

The results of a synthesis of 30 articles selected through a Systematic Literature Review (SLR) approach indicate that the development of research on Islamic accountability accounting has undergone a significant paradigm shift. Accountability, from a contemporary perspective, is no longer understood narrowly as an internal control mechanism to ensure the achievement of an organization's financial targets, but has evolved into a multidimensional concept encompassing social, environmental, ethical, and moral responsibilities. This shift reflects a transformation from economic accountability toward ethical and spiritual accountability, whereby organizations are accountable not only to shareholders but also to various stakeholders and the environment affected by the organization's activities (Freeman, 1984; Gray et al., 1995).

Developments in modern organizational theory show that corporate orientation has shifted from a shareholder value approach to one focused on creating value for all stakeholders. The stakeholder theory perspective explains that an organization's success is determined not only by its ability to generate profits but also by its ability to foster responsible relationships with the community, the government, customers, and the environment (Freeman, 1984). This view is reinforced by developments in sustainability literature, which emphasize that organizations have an obligation to disclose their economic, social, and environmental impacts as a form of transparency and social legitimacy (Gray et al., 1995; Schaltegger et al., 2017).

In this context, Islamic accountability accounting offers a broader perspective through the concept of amanah. Within the Islamic paradigm, an organization is not merely viewed as an economic entity aimed at generating profit, but as an institution entrusted with the mandate to manage resources responsibly. The concept of amanah

positions humans as khalifah who have a duty to maintain a balance between economic, social, and environmental interests. Therefore, accountability in Islam has a vertical dimension toward Allah SWT and a horizontal dimension toward humanity and nature (Kamla et al., 2006).

Triyuwono (2015) explains that Islamic accounting is based on the tauhid paradigm, which places the values of justice (adl), balance (mizan), and public interest (masalah) as its main foundations. From an Islamic perspective, accounting serves not only as a tool for recording economic transactions but also as a moral instrument that guides organizational behavior to align with Islamic ethical values. Thus, accounting information not only answers questions regarding an organization's profit levels but also addresses the extent to which the organization's activities provide social benefits and do not cause harm to the environment. A review of the literature indicates that the concept of Islamic accountability is gaining prominence in contemporary accounting research. Islamic accountability expands the concept of accountability by incorporating spiritual, social, and environmental dimensions as part of an organization's responsibilities. Kamla and Rammal (2013) explain that accountability in Islamic institutions is not only related to compliance with economic regulations but also to social justice and moral responsibility toward society.

These developments indicate a convergence between Islamic accounting and sustainability accounting. Baydoun and Willett (2000) explain that Islamic accounting has distinct characteristics because it incorporates ethical and value-based dimensions into the presentation of accounting information. Meanwhile, Haniffa and Cooke (2002) demonstrate that social disclosure practices in Islamic organizations are influenced by cultural and religious values that promote greater transparency toward stakeholders. Thus, Islamic accounting contributes by broadening the perspective on sustainability to encompass not only economic but also moral and spiritual dimensions. Recent research findings reinforce the relevance of Islamic accountability to the development of the Environmental, Social, and Governance (ESG) agenda. Alotaibi and Hussainey (2021) demonstrate that governance factors and institutional characteristics influence sustainability disclosure practices in Islamic financial institutions. This indicates that Islamic organizations are beginning to adopt a sustainability approach as part of their accountability strategies.

However, the Islamic approach offers an additional dimension compared to conventional ESG by incorporating moral responsibility as part of organizational sustainability. Khan and Akhtar (2022) explain that Islamic values such as amanah, justice, and social responsibility can strengthen organizational governance by

enhancing ethical awareness in the decision-making process.

A review of the literature also indicates that the integration of Islamic values with sustainability is increasingly developing through the *maqashid al-shariah* approach. *Maqashid al-shariah* provides a framework stating that the objectives of economic activities must be directed toward the protection of religion, life, intellect, lineage, and property. This framework aligns with the goals of sustainable development as both emphasize human well-being, social justice, and resource sustainability (Mohammed & Taib, 2015; Harahap et al., 2023). Harahap et al. (2023) demonstrate that the principles of Islamic law, Islamic finance, and sustainable development share a strong conceptual relationship. These findings suggest that Islamic accountability can serve as an alternative approach to address the limitations of modern sustainability accounting, which often remains focused on economic efficiency and corporate legitimacy.

In the context of organizational reporting, the development of Islamic Social Reporting (ISR) indicates a shift in the orientation of Islamic companies from mere financial reporting toward social value reporting. Hassan and Harahap (2010) explain that social disclosure by Islamic banks is not only a form of transparency but also a mechanism for demonstrating the organization's responsibility toward society. This is reinforced by Bukhari et al. (2022), who found that Islamic governance is associated with an increase in sustainability reporting practices at Islamic financial institutions. Furthermore, Parte et al. (2023) emphasize that there is a connection between conventional accounting, sustainability accounting, and Islamic accounting through the principle of true and fair presentation. This integration demonstrates that Islamic accounting has the potential to enrich the development of sustainability accounting by adding dimensions of values and ethics.

However, the results of the literature review indicate that research on Islamic accountability still faces several limitations. First, most studies remain concentrated on the banking sector and Islamic financial institutions, while the application of the concept of *amanah* in the manufacturing sector, the halal industry, and non-financial organizations remains limited. Second, research remains predominantly conceptual in nature, necessitating the development of empirical instruments capable of measuring the relationship between *amanah*, Islamic accountability, ESG, and organizational sustainability. Thus, the findings of this study indicate that Islamic accountability has the potential to serve as an alternative paradigm in building a more sustainable organizational accountability system. The concept of *amanah* not only broadens the meaning of economic accountability but also provides a philosophical foundation for

organizations to strike a balance between business objectives, social interests, and environmental sustainability. Therefore, the development of the Islamic Sustainability Accountability Framework model is a critical research agenda to strengthen the contribution of Islamic accounting to the transformation of modern organizations.

Integrating Maqashid al-Shariah and Sustainability Accounting to Build Sustainability

The second dominant theme, based on the synthesis of 30 articles using a Systematic Literature Review (SLR) approach, indicates that the development of Islamic sustainability accounting is increasingly moving toward the integration of the concept of maqashid al-shariah and sustainability accounting. The analyzed literature indicates that sustainability from an Islamic perspective is not merely understood as an effort to maintain an organization's economic viability but also as a mechanism to achieve a balance among human interests, the environment, and spiritual values. Thus, sustainability accounting from an Islamic perspective does not merely adopt global standards such as the Global Reporting Initiative (GRI), Environmental, Social, and Governance (ESG), or the Sustainable Development Goals (SDGs), but seeks to incorporate Islamic ethical values as the foundation for evaluating organizational performance.

In the modern sustainability paradigm, organizations are increasingly expected to move beyond a profit-oriented approach toward creating broader value for stakeholders. This approach aligns with developments in stakeholder theory, which posits that an organization's success is determined not only by its ability to generate profits but also by its ability to meet social needs and maintain relationships with the environment (Freeman, 1984). However, research findings indicate that conventional sustainability approaches still have limitations because they are generally based on the perspectives of economic rationality and long-term business interests. Modern sustainability accounting often emphasizes the aspects of measurement, disclosure, and organizational legitimacy, but has not yet fully accommodated the moral and spiritual dimensions of economic activity (Schaltegger et al., 2017).

In the context of Islam, the concept of maqashid al-shariah offers a more comprehensive perspective on the goals of development and sustainability. Maqashid al-shariah explains that all economic activities must be directed toward safeguarding five primary objectives: the protection of religion (hifz al-din), life (hifz al-nafs), reason (hifz al-aql), lineage (hifz al-nasl), and wealth (hifz al-mal) (Chapra, 2008; Mohammed & Taib, 2015). These five objectives demonstrate that sustainability in Islam has a broader scope than conventional economic approaches because it considers not only

financial sustainability but also human well-being and environmental balance.

The findings of Harahap et al. (2023) indicate that there is a strong conceptual relationship between the principles of maqashid al-shariah and the Sustainable Development Goals (SDGs). Islamic principles regarding social justice, poverty alleviation, resource protection, and community well-being align with global sustainable development goals. These findings suggest that maqashid al-shariah can serve as a normative framework that strengthens sustainability accounting through the integration of ethical values and social responsibility. Furthermore, Hassan et al. (2022), through a systematic literature review, demonstrated that the concept of Islamic sustainability develops across three main dimensions: economic sustainability, social sustainability, and environmental sustainability. This research explains that Islamic organizations are not only required to create economic value but also to ensure that their activities provide social benefits and do not disrupt ecological balance. This reflects a shift from the concept of sustainability as a business strategy toward sustainability as a form of moral responsibility.

In the context of Islamic financial institutions, the integration of maqashid al-shariah with sustainability accounting is increasingly evident through the development of Islamic sustainability reporting practices. Musa and Obid (2022) demonstrate that Islamic governance plays a crucial role in enhancing the quality of sustainability disclosures at Islamic financial institutions. The principles of amanah, transparency, and social responsibility serve as driving factors encouraging organizations to expand the information provided to stakeholders.

In line with this, Bukhari et al. (2022) found that Islamic governance mechanisms have a positive relationship with sustainability reporting practices in Islamic financial institutions. These findings indicate that Islamic values not only function as normative principles but also have practical implications for improving the quality of an organization's sustainability reporting. From an accounting perspective, the development of Islamic sustainability accounting reflects an effort to reconstruct the function of accounting from merely an economic measurement tool into an instrument for evaluating sustainability. Baydoun and Willett (2000) explain that Islamic accounting has distinct characteristics because it incorporates moral, social, and spiritual elements into the presentation of information. This is reinforced by Kamla et al. (2006), who state that Islamic accounting must be able to reflect the concept of human accountability as stewards in managing resources.

Recent studies also indicate that the integration of ESG with maqashid al-shariah is one of the key developments in the literature on Islamic accounting. Alotaibi

and Hussainey (2021) demonstrate that governance factors and institutional characteristics influence sustainability disclosure practices at Islamic financial institutions. Meanwhile, Ali et al. (2021) explain that social responsibility disclosures in Islamic banking are influenced by institutional factors, regulations, and stakeholder pressure.

Within this framework, sustainability accounting based on maqashid al-shariah offers an alternative to conventional sustainability approaches, which tend to be value-neutral. Saputro et al. (2025) explain that global sustainability standards have limitations because they do not yet fully accommodate the religious and ethical dimensions of Islam. Therefore, a sustainability accounting model is needed that can integrate economic, social, environmental, and spiritual value indicators as a unified whole. This approach is further reinforced by the concept of Islamic green accounting, which views the environment as a trust that must be safeguarded. Purwaningsih et al. (2026) demonstrate that Islamic green accounting can serve as a new approach to linking environmental accounting practices with maqashid al-shariah. From this perspective, the environment is not merely viewed as an economic asset but as part of humanity's responsibility to ensure the sustainability of life.

Furthermore, Parte et al. (2023) explain that there is a relationship between conventional accounting, sustainability accounting, and Islamic accounting through the principle of true and fair presentation. The integration of these three approaches demonstrates that Islamic accounting can make a theoretical contribution to expanding the sustainability accounting paradigm by incorporating ethical and value-based dimensions. Based on the results of the systematic literature review (SLR), it can be concluded that the integration of maqashid al-shariah makes a significant conceptual contribution to strengthening sustainability accounting. Maqashid al-shariah functions not only as a religious principle but also as a framework for evaluating organizational sustainability. By incorporating moral and spiritual dimensions, Islamic sustainability accounting is able to offer a more holistic approach to assessing organizational success one based not only on financial achievements but also on contributions to human well-being and environmental sustainability.

However, the study's findings also reveal gaps in the research. Most studies still focus on the Islamic banking sector, while the application of sustainability accounting based on maqashid al-shariah in the halal industry, manufacturing, and public organizations remains limited. Furthermore, there is a need to develop empirical indicators capable of measuring the relationship between maqashid al-shariah, ESG, Islamic accountability, and organizational sustainability performance.

Organizational Transformation through Islamic Sustainability Reporting and Accountability Accounting

The results of the literature review on the third theme indicate that Islamic accountability accounting does not merely serve as a reporting mechanism but has evolved into an instrument of organizational transformation through changes in governance systems, performance measurement, and strategic decision-making processes. Based on a review of 30 articles, it was found that Islamic-based organizations are beginning to shift their orientation from a financial accountability approach toward sustainability accountability an approach that positions the organization as an entity accountable not only to shareholders but also to society, the environment, and the moral values that underpin the organization's activities.

This paradigm shift demonstrates that Islamic accountability accounting plays a strategic role in building sustainability-oriented organizations. From a conventional perspective, accountability accounting is generally used as a management control tool to evaluate the achievement of targets and the efficient use of resources. However, from an Islamic perspective, the concept of accountability has a broader scope because it is based on the principle of *amanah*. Organizations are viewed as entities entrusted with the mandate to manage resources fairly and responsibly; thus, an organization's success is measured not only by economic profits but also by its social contributions and environmental sustainability (Triyuwono, 2015; Kamla et al., 2006).

One concrete manifestation of this transformation is evident in the development of Islamic Social Reporting (ISR) and Islamic Sustainability Reporting. Haniffa (2002) explains that Islamic social reporting has distinct characteristics compared to conventional social reporting because it incorporates elements of accountability to Allah SWT, society, and the environment. Thus, ISR aims not only to enhance corporate transparency but also to serve as a medium for demonstrating an organization's commitment to the values of justice (*adl*), balance (*mizan*), and the public good (*maslahah*). The study's findings indicate that sustainability reporting practices at Islamic institutions continue to evolve, but still face challenges in integrating global standards such as ESG and GRI with the principles of *maqashid al-shariah*. Fahmi (2025) explains that Islamic financial institutions have seen an increase in sustainability disclosures, but most still focus on aspects of Shariah compliance and social responsibility, while environmental and long-term sustainability aspects have not yet fully become a primary concern.

These findings align with the research by Alotaibi and Hussainey (2021), which shows that sustainability disclosure practices in Islamic financial institutions are

influenced by governance factors, institutional characteristics, and stakeholder pressure. This indicates that the success of sustainability reporting depends not only on the existence of regulations but also on the organization's internal commitment to fostering a culture of accountability.

Furthermore, Bukhari et al. (2022) found that the implementation of Islamic corporate governance is associated with improved sustainability reporting quality in Islamic financial institutions. Islamic governance principles such as trustworthiness, transparency, and social responsibility play a role in encouraging organizations to expand the information they provide to stakeholders. Thus, Islamic sustainability reporting is not merely an administrative obligation but an integral part of an organization's strategy to build trust and social legitimacy. From the perspective of organizational transformation, Islamic accountability accounting also plays a role in changing how organizations define performance. Organizations no longer evaluate success solely based on financial indicators but have begun to consider social and environmental indicators as well as value-based measures of benefit. This approach aligns with the concept of maqashid-based performance measurement, which emphasizes that an organization's success must be assessed based on the extent to which its activities achieve objectives that serve the public good (Mohammed & Taib, 2015).

Research by Hasan et al. (2026) shows that integrating maqashid al-shariah into sustainable Islamic banking practices can strengthen the relationship between Islamic values, the halal industry, and the green economy. These findings indicate that the transformation of Islamic organizations requires a paradigm shift from mere Sharia compliance toward the creation of broader sustainability value. Furthermore, the concept of Islamic green accounting represents a new development in the transformation of Islamic accounting. Purwaningsih et al. (2026) explain that Islamic green accounting seeks to link environmental accounting practices with the principles of maqashid al-shariah. In this approach, the environment is not viewed merely as an economic resource but as a trust whose sustainability must be safeguarded. This concept expands the function of accounting because environmental information becomes part of an organization's accountability.

Organizational transformation through sustainability reporting is also linked to an organization's ability to create long-term value. Oktaviana et al. (2024) demonstrate that sustainability accounting practices in Islamic banks are linked to the creation of corporate value through the strengthening of intellectual capital. This indicates that sustainability accounting is not merely an external reporting tool but can also serve as

an internal strategy to enhance an organization's competitiveness.

In a broader context, Parte et al. (2023) explain that there is a connection between conventional accounting, sustainability accounting, and Islamic accounting through the principle of true and fair presentation. The integration of these three approaches demonstrates that Islamic accounting has the potential to enrich the development of sustainability accounting by adding ethical and spiritual dimensions that are not yet dominant in modern reporting systems. However, the results of the systematic literature review also reveal several limitations in the development of Islamic sustainability reporting. First, research still largely focuses on the Islamic banking sector, while its application in the manufacturing sector, the halal industry, and public organizations remains relatively limited. Second, most studies are still oriented toward analyzing report disclosures, while research on how the values of amanah and maqashid al-shariah influence organizational behavior still requires further development.

Therefore, the future development of Islamic accountability accounting should be directed toward establishing a conceptual framework capable of simultaneously integrating Islamic accountability, ESG, sustainability accounting, and maqashid al-shariah. The Islamic Sustainability Accountability Framework can serve as an alternative model that measures an organization's success not only from an economic perspective but also from social, environmental, and spiritual value perspectives. Thus, Islamic accountability accounting can contribute to building organizations that are more ethical, sustainable, and oriented toward the public good.

CONCLUSION

Based on the results of a Systematic Literature Review (SLR) of 30 articles, this study shows that Islamic accountability accounting has undergone a paradigm shift from an approach focused on economic accountability toward a paradigm centered on trust, ethics, and organizational sustainability. Accountability from an Islamic perspective is not merely understood as a mechanism for performance control and financial reporting but as a multidimensional form of responsibility encompassing economic, social, environmental, and spiritual aspects. The results of the literature synthesis indicate that the concepts of tawhid, amanah, maqashid al-shariah, and maslahah serve as crucial foundations for building a more holistic accounting system compared to conventional approaches. The integration of Islamic values with sustainability accounting contributes to broadening the meaning of sustainability, whereby an organization's success is measured not only by financial achievements but also by its ability to create value for stakeholders and maintain environmental balance.

Furthermore, this study found that the integration of maqashid al-shariah, Islamic sustainability reporting, and Islamic accountability holds great potential for driving organizational transformation toward a more sustainable governance model. Practices such as Islamic Social Reporting (ISR), Islamic green accounting, and sustainability reporting based on Islamic values demonstrate that accounting can serve as an instrument for organizational behavioral change, not merely as a tool for providing information. However, the study's findings also indicate that there remains a research gap, particularly regarding the development of empirical indicators capable of measuring the relationship between Islamic accountability, ESG, sustainability accounting, and organizational performance. Therefore, future research should develop an Islamic Sustainability Accountability Framework as a sustainability measurement model that integrates economic, social, environmental, and spiritual dimensions, thereby strengthening the contribution of Islamic accounting in addressing the sustainability challenges of modern organizations.

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