

A Hybrid Assessment Framework for Green Sukuk: Integrating Maqashid al-Shariah and SDG Metrics: A Systematic Literature Review)

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Abstract

This study aims to develop a hybrid assessment framework for Green Sukuk by integrating the principles of Maqashid al-Shariah and Sustainable Development Goals (SDGs) metrics through a Systematic Literature Review (SLR) approach. Green Sukuk has emerged as a sharia financial instrument that plays a crucial role in supporting sustainable development while maintaining compliance with sharia principles. However, existing assessment approaches still tend to assess Green Sukuk separately, both from the sustainability and sharia compliance aspects, without comprehensive integration. This study conducted a systematic literature search using the Google Scholar database with a structured selection process. Of the 200 articles identified, seven met the inclusion criteria and were analyzed in depth. The results of the study indicate that the dimensions of Maqashid al-Shariah, particularly the protection of life, property, and the environment, have a strong relationship with SDGs indicators related to environmental sustainability, social welfare, and economic resilience. Based on these findings, this study proposes a hybrid assessment framework that combines the normative objectives of sharia with measurable sustainability indicators. This research contributes to bridging the study of Islamic finance and sustainable finance and provides practical implications for policymakers, regulators, and investors in assessing the impact of Green Sukuk holistically.

Keywords: Green Sukuk, Maqashid al-Shariah, Sustainable Development Goals, Islamic Finance, Sustainability Assessment, Shariah Compliance

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INTRODUCTION

The development of sustainable finance in the last decade has shown significant growth along with increasing global awareness of the issues of climate change, environmental degradation and social inequality (Filippini, Leippold, and Wekhof 2024). Various financial instruments are designed not only to achieve economic profit but also to make a tangible contribution to sustainable development. In this context, Green Sukuk presents itself as an innovation in Islamic finance that combines sharia principles with financing for environmentally friendly and socially impactful projects (Riaz et al. 2024). This instrument is an important alternative for countries, particularly those with large Muslim populations, to finance sustainable development agendas without neglecting Islamic ethical values.

Green Sukuk is fundamentally understood not only as a financial instrument, but also as a manifestation of the moral and social values inherent in Islamic teachings. Principles such as justice, welfare, and environmental responsibility are the primary foundations for the development of this instrument (Lee, Kim, and Lee 2025). Therefore (Faisal et al. 2023). Green Sukuk has strategic potential in bridging Islamic finance with the global development agenda, including achieving the Sustainable Development Goals (SDGs). However, this potential has not been fully matched by an assessment framework capable of comprehensively measuring the impact of Green Sukuk, both in terms of Sharia compliance and its contribution to sustainability.

To date, the assessment approach for Green Sukuk has tended to be partial and sectoral. Some studies have focused on sustainability evaluation using conventional green finance indicators, such as carbon emission reduction, energy efficiency, or the environmental impact of the financed project. Meanwhile, others have focused more on Sharia compliance, emphasizing the contract structure, issuance mechanism, and compliance with Sharia fatwas and regulations. This fragmented approach has limited understanding of the essence of Green Sukuk as a Sharia financial instrument that inherently integrates ethical and sustainable objectives.

The lack of an integrated assessment framework creates conceptual and practical gaps. Conceptually, there is no consensus on how the normative objectives of Maqashid al-Shariah can be translated into measurable sustainability indicators. Practically, policymakers, regulators, and investors face difficulties in assessing the extent to which Green Sukuk truly deliver social, environmental, and economic impacts in line with Sharia principles. This situation has the potential to undermine the credibility of Green Sukuk as a sustainable financing instrument superior to conventional green finance instruments.

Based on these issues, this study was conducted with the aim of developing a hybrid assessment framework that integrates the principles of Maqashid al-Shariah with Sustainable Development Goals (SDGs) metrics. This integration is considered important because Maqashid al-Shariah provides a normative and ethical foundation in Islam, while the SDGs offer an operational and measurable global framework for assessing sustainability (Sukiyono et al. 2024). By combining these two perspectives, it is hoped that an assessment approach will be produced that is not only normative, but also applicable and relevant in the context of financial policy and practice.

To achieve these objectives, this study uses a Systematic Literature Review (SLR) approach to identify, analyze, and synthesize academic studies relevant to Green Sukuk, Maqashid al-Shariah, and SDGs (Hou and Wang 2020). Through a structured literature selection process, this study seeks to uncover patterns, key themes, and conceptual linkages that can form the basis for developing a hybrid assessment framework. The findings from this literature review are then formulated into a conceptual framework that can be used as a holistic evaluation tool for Green Sukuk.

The main contribution of this research lies in its attempt to bridge two major frameworks, namely Islamic finance and sustainable finance, which have tended to be studied separately. Theoretically, this research enriches the literature by offering an integrative perspective between Maqashid al-Shariah and the SDGs. Practically, the proposed framework is expected to serve as a reference for policymakers, regulators, and market players in designing, assessing, and developing Green Sukuk that are not only Sharia-compliant but also contribute significantly to sustainable development.

LITERATURE REVIEW

The Role of Literature Review in Research

A literature review is the theoretical core of a scientific article because it functions to review the development of studies that have been carried out by previous researchers on a particular topic (Halimah, Zuroida, and Djasuli 2024). The primary objective of the literature review is to provide a conceptual foundation, identify academic patterns and debates, and uncover research gaps that can inform the formulation of research objectives. In this study, the literature review serves as the foundation for developing a hybrid assessment framework for Green Sukuk by integrating Maqasid al-Shariah and the Sustainable Development Goals (SDGs).

Unlike a literature summary, a good literature review requires researchers to critically evaluate, reorganize, and synthesize previous findings. Through this process, researchers can place their research within a broader scientific context and demonstrate the theoretical contributions it offers.

Green Sukuk from a Sustainable Finance Perspective

Green Sukuk has emerged as a sharia-compliant financial instrument designed to support the financing of environmentally friendly and sustainable projects. In sustainable finance literature, Green Sukuk is often positioned as an alternative to conventional green bonds with the added characteristic of compliance with sharia principles (Afifah Zahra 2024). Several studies have highlighted the contribution of Green Sukuk to financing renewable energy, green infrastructure, and climate change mitigation.

However, the assessment approaches used in this literature largely still adopt conventional sustainability indicators. Assessments focus more on environmental and economic aspects, while the Islamic ethical dimension that underpins Green Sukuk has not been fully integrated into the evaluation framework (Grahesti, Nafii'ah, and Pramuningtyas 2022). This situation indicates that Green Sukuk is still often treated as a regular green financial instrument, without taking into account the normative objectives inherent in Islamic finance.

Maqashid al-Shariah as a Normative Framework

Maqashid al-Shariah is a fundamental concept in Islam that emphasizes the main objectives of sharia, namely protection of religion, soul, mind, descendants and property (Kusnan, Osman, and Khalilurrahman 2022). In Islamic finance studies, Maqasid al-Shariah is used as a normative basis for assessing whether an economic activity truly benefits society. Several studies have proposed using Maqasid al-Shariah as a tool for evaluating the performance of Islamic financial institutions, going beyond purely financial indicators.

Despite its strong normative power, the literature also identifies limitations of Maqashid al-Shariah in terms of operationalization (Armansyah, Ramadhan, and Nasution 2025). This concept is often considered too abstract and difficult to translate into empirically measurable indicators. Consequently, its application in the valuation of financial instruments, including Green Sukuk, remains conceptual and unstandardized.

Sustainable Development Goals as an Operational Framework

The Sustainable Development Goals (SDGs) were introduced as a global framework that provides measurable indicators for assessing the achievement of sustainable development. In the sustainable finance literature, the SDGs are widely used to evaluate the social, economic, and environmental impacts of various financial instruments. The main advantage of the SDGs lies in their operational, measurable nature, and their applicability across sectors and countries (Subramaniam et al. 2023).

However, the use of the SDGs in the context of Islamic finance is not without criticism. Several studies have argued that the SDGs are value-neutral and do not explicitly represent the ethical and

spiritual dimensions that are key characteristics of Islamic finance (Bali Swain and Yang-Wallentin 2020). Therefore, using the SDGs solely to assess Green Sukuk has the potential to ignore the normative objectives of Islam that should form the basis for evaluating such instruments.

Research Gaps and Integration Needs

A critical review of the literature shows that previous studies tend to discuss Green Sukuk, Maqasid al-Shariah, and the SDGs separately. Efforts to integrate the normative framework of Maqasid al-Shariah with the operational indicators of the SDGs in a single, comprehensive assessment model remain limited. This gap necessitates a synthetic approach capable of combining the ethical strengths of Maqasid al-Shariah with the SDGs measurement framework.

Based on this gap, this study aims to fill the gap in the literature by developing a hybrid assessment framework for Green Sukuk. Using a systematic literature review approach, this study synthesizes various previous findings to formulate a conceptual framework capable of holistically assessing Green Sukuk, both in terms of sharia compliance and its contribution to sustainable development.

RESEARCH METHOD

This research uses a qualitative approach with the Systematic Literature Review (SLR) method. (Tosi, Kokaj, and Rocchetti 2024) This method was chosen to systematically identify, evaluate, and synthesize academic literature relevant to Green Sukuk, Maqashid al-Shariah, and the Sustainable Development Goals (SDGs). The SLR approach allows this study to gain a comprehensive understanding and identify conceptual linkages that form the basis for developing a hybrid assessment framework.

This research was designed as a descriptive-analytical qualitative research using the Systematic Literature Review (SLR) approach as the main methodological framework (Quin et al. 2024). This research design was chosen because the primary objective of the study was not to test causal relationships or quantitative hypotheses, but rather to build a comprehensive conceptual understanding of the integration of Maqashid al-Shariah and Sustainable Development Goals (SDGs) in Green Sukuk valuation. Therefore, this study utilizes academic literature as the primary data source to explore relevant patterns, themes, and theoretical constructs.

A descriptive approach is used to map the development of studies related to Green Sukuk, Islamic finance, and sustainability, including the concepts, assessment approaches, and indicators used in previous research. Meanwhile, an analytical approach is applied to critically evaluate these findings, identify the limitations of existing approaches, and examine the possibility of integrating the normative framework of Maqasid al-Shariah with the operational framework of the SDGs. The combination of these two approaches allows the research not only to describe the state of the existing literature but also to produce a value-added conceptual synthesis.

This research is also conceptual in nature, as its primary output is a hybrid assessment framework, rather than empirical findings based on primary data. The framework was developed through a thematic synthesis of selected literature, taking into account the alignment between normative sharia objectives and global sustainability indicators. Therefore, the research design emphasizes logical coherence, conceptual consistency, and practical relevance of the proposed model.

The data sources in this study come from secondary literature in the form of peer-reviewed scientific journal articles. The literature search was conducted using Google Scholar as the primary database due to its ability to index scientific publications from various disciplines and international journals. The literature reviewed covers the topics of Green Sukuk, Islamic finance, Maqasid al-Shariah, and sustainable development. The articles used are publications available in full text and relevant to the research focus.

The systematic literature review procedure in this study was conducted through structured and transparent stages, as shown in Figure 1. The first stage was identification, in which the researcher obtained 200 initial articles through a Google Scholar search using relevant keywords. The second stage was screening based on the suitability of the research theme, resulting in the elimination of 180 articles due to their irrelevance to the study's focus.

In the eligibility evaluation stage, 20 articles were further analyzed based on exclusion criteria. Of these, 12 articles were eliminated: three articles lacking a Digital Object Identifier (DOI) and nine articles whose titles and abstracts did not directly represent the relationship between Green Sukuk, Maqashid al-Shariah, and the SDGs. The final stage was inclusion, where seven articles were declared to meet all criteria and were used as the basis for the analysis in this study.

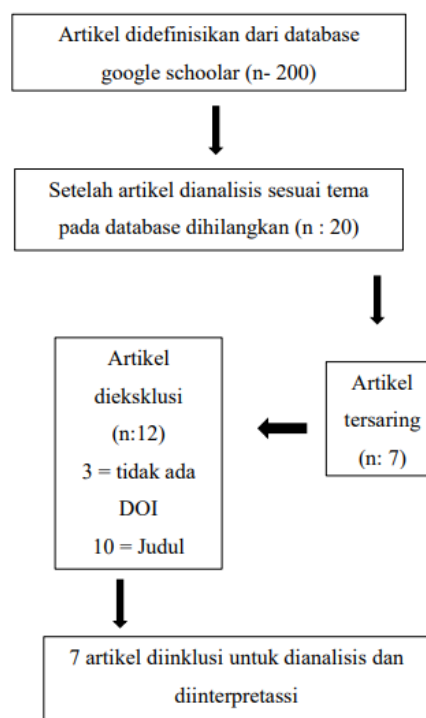


Figure 1. Systematic Literature Review Procedure

The data analysis technique used was thematic analysis. Each included article was analyzed to identify key themes, key concepts, and patterns of relationships between the Maqasid al-Shariah principles and Sustainable Development Goals (SDGs) indicators. The results of this thematic analysis were then synthesized to formulate a hybrid assessment framework that integrates normative sharia objectives with measurable sustainability indicators in the context of Green Sukuk.

RESULTS

This section presents the research findings obtained from the Systematic Literature Review (SLR) of seven selected articles that met the inclusion criteria. The research focuses on thematic mapping, conceptual patterns, and the relationship between Green Sukuk, Maqasid al-Shariah, and the Sustainable Development Goals (SDGs). The results are presented descriptively to provide a clear overview of the main findings from the analyzed literature.

The literature search results show that seven included articles came from international and national journals discussing Islamic finance, sustainable finance, and Green Sukuk instruments. In general, these studies can be classified into three main groups, namely: (1) studies focusing on the development and implementation of Green Sukuk, (2) studies discussing Maqashid al-Shariah as an evaluation framework

in Islamic finance, and (3) studies using the Sustainable Development Goals (SDGs) as an indicator for sustainability assessment.

The majority of studies employed conceptual and qualitative approaches, while a small number combined these with empirical analysis based on secondary data. These findings indicate that studies on Green Sukuk are still in the conceptual development stage, particularly regarding integrated impact measurement between sharia and sustainability aspects.

Based on thematic analysis, the research identified several key themes. First, Green Sukuk has consistently been positioned as a financing instrument with the potential to support environmentally friendly projects and sustainable development. However, most studies assess the success of Green Sukuk primarily in terms of environmental and economic impacts, using conventional sustainability indicators.

Second, Maqasid al-Shariah is recognized as a crucial ethical foundation in Islamic finance. Several studies emphasize that the principles of protecting life, property, and the environment are directly relevant to sustainability goals. However, these studies also indicate that operationalizing Maqasid al-Shariah into measurable indicators remains a major challenge, resulting in suboptimal implementation in Green Sukuk evaluations.

Third, the SDGs are widely used as an operational framework for measuring social, economic, and environmental impacts. Studies have shown that the SDGs provide clear and standardized indicators, but they do not explicitly incorporate Islamic values and ethics. Consequently, the use of the SDGs alone does not fully reflect the characteristics of Islamic finance.

The literature synthesis demonstrates strong potential for integrating Maqasid al-Shariah and SDG metrics in Green Sukuk assessments. Several studies indicate that the life and environmental protection dimensions of Maqasid al-Shariah align with the SDGs related to health, clean energy, and environmental protection. Similarly, asset protection is linked to the SDGs of inclusive economic growth and financial stability.

However, the research also reveals differing views in the literature regarding the degree of compatibility between the two frameworks. Some studies view this integration as a strategic opportunity, while others emphasize the need for caution to prevent the normative objectives of Sharia from being diminished by an overly technocratic measurement approach. These differing views demonstrate that the integration of Maqasid al-Shariah and the SDGs still requires a clear and balanced conceptual framework.

Overall, the research findings indicate that the existing literature does not yet provide a comprehensive, integrated Green Sukuk assessment model. While there is growing recognition of the importance of integrating Sharia principles and sustainability indicators, the approaches used remain fragmented. These findings form the basis for the development of the hybrid assessment framework proposed in this study, which combines the normative objectives of Maqasid al-Shariah with measurable SDG metrics.

The results of this study are reported descriptively and systematically based on the findings of seven articles included in the Systematic Literature Review process. Given the qualitative and conceptual nature of this research, the results are not reported using inferential statistical analysis or quantitative hypothesis testing. Instead, the results are presented through a thematic analysis to illustrate patterns, conceptual linkages, and key trends in the literature related to Green Sukuk, Maqasid al-Shariah, and the Sustainable Development Goals (SDGs).

The data analysis process was conducted through several stages. First, each included article was reviewed to identify the research focus, methodological approach, and evaluation framework used. Second, concepts and indicators related to Maqasid al-Shariah and the SDGs were extracted and grouped into key themes. This stage aimed to ensure consistency and comparability of findings across studies.

Third, the grouping results were synthesized to reveal patterns of similarities, differences, and limitations of the approaches used in the existing literature.

To enhance clarity and readability, the research findings are presented in tables and conceptual illustrations separate from the main text. Tables summarize the characteristics of selected studies, including their focus and analytical approach, while conceptual illustrations illustrate the mapping between the Maqasid al-Shariah dimensions and the SDGs indicators. This presentation allows readers to understand the research findings concisely yet comprehensively.

The reporting of results focuses on presenting findings relevant to the research objectives, including those that highlight limitations or discrepancies in the literature. This approach ensures transparency and objectivity in reporting results while also providing a solid foundation for the development of the hybrid assessment framework proposed in this study.

DISCUSSION

This study aims to develop a hybrid assessment framework for Green Sukuk by integrating the Maqasid al-Shariah principles and Sustainable Development Goals (SDGs) metrics through a systematic literature review. This objective is based on the need for an evaluation model capable of capturing the ethical dimensions of Islamic finance while simultaneously measuring sustainability impacts. The results demonstrate that integrating these two frameworks is not only conceptually feasible but also relevant to address the limitations of the current partial approach to Green Sukuk assessment.

The primary contribution of this research lies in its attempt to bridge two broad approaches often studied separately: Maqasid al-Shariah as a normative framework and the SDGs as an operational framework for sustainable development. The research findings confirm that the dimensions of Maqasid al-Shariah, particularly the protection of life, property, and the environment, have strong alignment with a number of SDG goals and indicators. Thus, this research strengthens the argument in the Islamic finance literature that Sharia principles are inherently aligned with the global sustainable development agenda.

The results of this study are also consistent with several previous studies that position Green Sukuk as a strategic instrument in sustainable financing. However, this study expands on previous findings by demonstrating that the use of conventional sustainability indicators alone does not adequately represent the characteristics of Green Sukuk as an Islamic financial instrument. By integrating Maqasid al-Shariah, the proposed assessment framework provides a deeper ethical dimension while avoiding reducing Sharia values to mere formal compliance.

However, the research findings also reveal differing views in the literature regarding the level and form of integration between Maqasid al-Shariah and the SDGs. Some studies emphasize the potential for significant synergy, while others express concerns that overly technocratic measurement approaches could obscure the normative objectives of Sharia. These differences in views can be explained by variations in research contexts, methodological approaches, and the level of operationalization of the Maqasid al-Shariah concept used by each researcher.

From a practical perspective, the findings of this study have important implications for policymakers, regulators, and market participants. The proposed hybrid assessment framework can be used as a reference in designing more accountable and impact-oriented Green Sukuk issuance policies. For investors, this framework provides a more comprehensive evaluation basis for assessing Green Sukuk performance not only from a financial perspective but also from an ethical and sustainability perspective. Meanwhile, for regulators, the integration of Maqasid al-Shariah and the SDGs can strengthen the legitimacy of Green Sukuk as a sustainable financing instrument based on Islamic values.

This research is not without several limitations that could potentially impact its internal and external validity. First, the study relies entirely on secondary data from selected literature, so the findings are highly dependent on the quality and scope of previous studies. Second, the number of included articles is relatively limited, reflecting the limited empirical research on the integration of Maqasid al-Shariah and SDGs in the context of Green Sukuk. These limitations must be considered when interpreting the research results.

Based on these findings and limitations, this study opens up opportunities for further research. Future research could test the proposed hybrid assessment framework through empirical studies or case studies of Green Sukuk issuances in various countries. Furthermore, developing quantitative indicators capable of operationalizing Maqasid al-Shariah in a more measurable manner is also an important research agenda. This approach is expected to strengthen the integration of Sharia values and global sustainability frameworks in sustainable finance practices.

CONCLUSION

This study concludes that Green Sukuk has strategic potential as an Islamic financial instrument supporting sustainable development, but its evaluation still requires a more comprehensive approach. Through a Systematic Literature Review approach, this study demonstrates that the integration of Maqasid al-Shariah principles and Sustainable Development Goals (SDGs) metrics can provide a more holistic assessment framework for assessing the ethical, social, environmental, and economic impacts of Green Sukuk. The hybrid assessment framework proposed in this study contributes to strengthening Islamic finance studies by linking Islamic normative objectives and measurable global sustainability indicators.

Nevertheless, this study has several limitations that require critical consideration. First, the study relies entirely on secondary data in the form of available literature, so the results and conclusions are heavily influenced by the scope and quality of previous research. This limitation is methodological and potentially limits the external validity of the proposed framework. Second, the number of articles analyzed is relatively limited, reflecting the still-developing empirical study of Green Sukuk and its integration with Maqasid al-Shariah and the SDGs. This limitation is not an analytical flaw, but rather indicates the vast scope for further research development.

Based on these limitations, this study offers several recommendations for future researchers and the general reader. Further research is expected to empirically test this hybrid assessment framework through case studies or quantitative approaches to enhance its validity and practical utility. Furthermore, developing more measurable operational indicators to represent Maqasid al-Shariah is also a key agenda for broader application of this framework. Overall, this research is expected to serve as a starting point for developing more in-depth and applicable studies on Green Sukuk in the context of Islamic finance and sustainable development.

Despite these limitations, this study still makes a relevant contribution to the development of the Islamic finance and sustainable finance literature. Acknowledging these limitations is expected to inform future research to expand data coverage, develop more operational indicators, and test the proposed hybrid assessment framework through a more robust empirical approach.

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