

# Initiation of Green Accounting Based on University Social Responsibility Toward Sustainable University

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## Abstract

Focusing on sustainable development, universities have a role as a media for the realization of public awareness for the implementation of sustainable values that are integrated into life. At the university, to achieve sustainability, it must integrate the social environment, the natural environment, profit, and adherence to religion in a balanced way. The level of understanding of the realization of a sustainable university is through the level of education into corporate social responsibility adopted by the world of social responsibility universities (USR). Green accounting is a reflection of corporate social responsibility and environmental perspectives. This study aims to examine the effect of green accounting initiatives consisting of environmental awareness, environmental involvement, environmental reporting, and environmental audits on the sustainable improvement of universities. The sample in this study were 77 respondents, namely the Top Management of UIN Walisongo and IAIN Salatiga. The data analysis technique used is SPSS. Hypothesis test using regression test. Findings The results of the study that Environmental awareness and Environmental Involvement have a positive and significant effect on Sustainable University. Meanwhile, Environmental Reporting and Environmental Audits have no significant effect on Sustainable University.

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## 1. Introduction

Sustainable development has become a global issue with an important agenda in the regional, international, and national arenas that have focused on education policy in recent years (Kalliomaki, 2007). The university or campus becomes a part of education which is believed to be the center or scientific reference. Interpretation with universities is the right place for the center of idea development and innovation as well as growing ideas for sustainability (Karatzoglou, 2013) With a growing focus on sustainable development, universities have a role as a place to create public awareness of the implementation of sustainable values that are integrated into everyday life (Jain, S., & Pant, P., 2010). For this reason, programs that project sustainable universities are a common challenge that needs to be continued and developed.

The concept of a sustainable university history comes from the triple bottom line theory which consists of people (social), planet (environment), and profit (profit) which is in balance with the development of the prophet (obedience to the prophet) (Ragazzi, M., & Gidhini, F, 2017). At the university to achieve a sustainability one must integrate the elements of society, the natural

environment, profit and adherence to religion in a balanced way. The United Nations makes universities the most suitable forum for disseminating the principles of sustainability (Lukman, R., & Glavic, P., 2007) with the obligation to adopt and promote the principles of sustainability. Based on research conducted Alshuwaikhat, H. M., & Abubakar, I, (2008), make a sustainable university campus into a healthy campus environment, with prosperity through energy and resource conservation, waste degradation, and efficient environmental management, as well as promoting equality and social justice in its affairs and exporting values. contained at the community, national and global levels.

The level of understanding of the realization of a sustainable university is through the level of disclosure of corporate social responsibility (CSR) adopted by the world of higher education to become a social responsibility (USR) university. University Social Responsibilities (USR) is the concept of an ethical policy that affects the quality of the performance of the higher education community consisting of managers, students, educators, and educational staff through responsible management of the educational, cognitive, employment and environmental impacts produced by universities (Sari, M. ., & Hadiprajitno, P., 2013).

USR must be proven through transparent and accountable disclosure of information to the public. Accounting as a business language must disclose information to university stakeholders (Neni, 2012). Green accounting is a reflection of corporate social responsibility and environmental perspective (Deegan, 2013). USR tracing with the green movement as part of Green Accounting. Green accounting is considered an important tool to understand aspects of the natural environment that affect welfare, including the economy. Environmental accounting shows an indication that universities have carried out their social responsibilities, because in green accounting financial reporting does not only report the performance of operational activities but also environmental performance and social performance (Milne, M. ., & Ralph, W, 1999). Other terms can also be used such as Environmental Accounting, Social Responsibility Accounting, and so on (Rounaghi, 2019).

In Indonesia, there is no accounting standard that requires universities to disclose their social responsibilities. USR disclosure is only voluntary, which means that a university needs initiation to disclose it voluntarily based on the benefits of USR disclosure. There are several State Islamic Religious Universities (PTKIN) that obtained the Top Nine Rank for implementing green and sustainable campus. The novelty of this research is the tracing of voluntary USR-based green accounting initiatives.

## **2. Literature Review and Hypothesis Development**

### ***Triple Bottom Line***

Triple Bottom Line is a concept that encourages an organization to not only focus on financial performance but also prioritize social and environmental responsibilities (Gray, R., & Milne, M, 2002). With attention to focus on organizational performance indicators consisting of economic, environmental, and social, making an organization leads to corporate sustainability. The Triple Bottom Line consists of 3Ps consisting of Profit, people, a planet which means the integration of the relationship between profit or profit, people, social relations, and a planet which means the environment. That the performance of an organization is not only seen from financial performance indicators, but also from social and environmental dimensions. The triple bottom line theory has developed into the 4Ps (Triyuwono, 2016) namely through the development of additions to the religious dimension, namely the Prophet which means obedience to his religion. So that the responsibility of an organization is not only in the economic, social, and environmental dimensions, but is also a vertical responsibility to God Almighty.

### ***Green Accounting Based on University Social Responsibility***

Green accounting emerged along with the development of the increasingly complex industrial world, so accounting also improved itself to adopt more advanced methods of measurement, recognition, and reporting (Utomo, 2000). In the last decade, the industrial world

has given rise to a new face with its humanity that shows its concern for the welfare of employees, the natural environment, social and overall stakeholders, accounting has adapted to developments by capturing these changes through the emergence of social accounting discourse (social responsibility accounting). Accounting continues to make adjustments to the progress of the times, so that it is ready to internalize various externalities as a consequence of industrial developments, so that green accounting or environmental accounting appears. The logical consequence that arises from this adaptation to social and environmental accounting is the concept of Socio-Economic Environmental Accounting (SEEC) which is in line with the concept of the Triple Bottom Line theory based on conducted by Wiedmann, T., & Manfred, L., (2006), where the output of the accounting process in the form of reporting publications includes not only economic performance but also economic performance. as well as environmental and social performance.

Environmental accounting is classified into social accounting discourse groups. This is because these two things have the same focus, namely the process of internalizing externalities (ecological environment and social environment), both positive and negative, into the company's financial statements. Between social accounting and environmental accounting, there are the same difficulties in measuring the value of cost and benefit externalities that arise from the accounting process

The term social responsibility is known as Corporate Social Responsibilities (CSR) which is found in universities known as the concept of University Social Responsibilities (USR). University Social Responsibilities (USR), is the concept of an ethical policy that affects the quality of the performance of the higher education community consisting of managers, students, lecturers, and educational staff through responsible management of the educational, cognitive, employment and environmental impacts produced by universities (Sari, M. ., & Hadiprajitno, P., 2013). Based on this sustainable approach, a sustainable university is a philosophy or principle for social care, which can be interpreted as an ethical approach strategy to develop and engage with local and global communities with the main goal of maintaining social, ecological, environmental, technical ,and economic development.

The components that need to be considered in the implementation of USR in order to achieve a sustainable university are:

a. Environmental Awareness

The initial stage is planning, where the importance of building awareness of the implementation of USR and the commitment of university administrators from the leadership of higher education institutions and faculties is needed. Indicators: regulations on the environment, philosophy from top managers, suggestions from other company associations, suggestions from oneself, suggestions from educators and education staff, suggestions from students, suggestions from environmental institutions, suggestions from the environmental community, Support the Master Plan for research and service, Realization of research and community service (Jahamani, 2003).

b. Environmental Involvement

The formation of a special team directly under the supervision of a designated leader with the task of implementing USR and implementing USR guidelines for the application of USR is carried out with a special team formed directly under the supervision of the appointed head of the university. Variable measurement indicators include environmental unit/agency support, environmental fund support, environmental program support, MOU support, safety study support, activity cost tracking support, investment support, curriculum support, competency standard design support, efforts to achieve standards, efforts to comply standards, identification of teaching and learning processes (Jahamani, 2003).

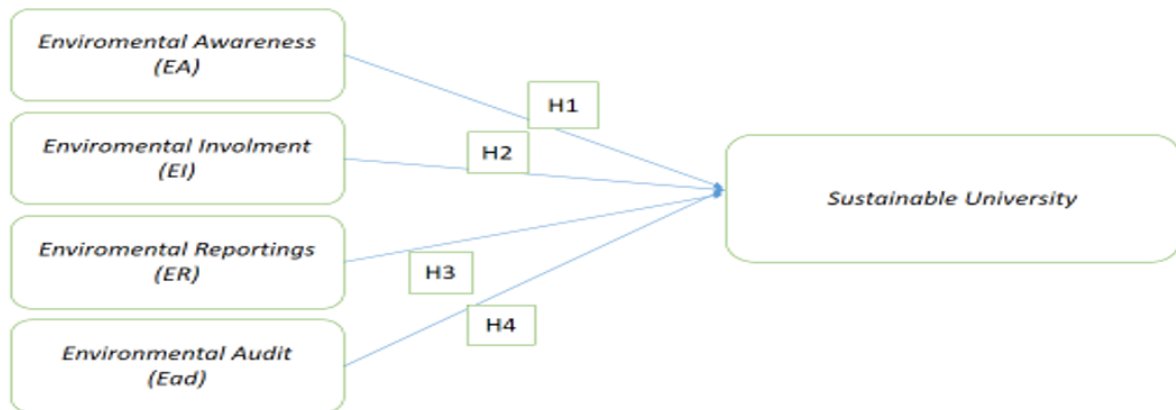
c. Environmental Reporting

Reporting as an information system both for analysis in the decision-making process as well as for the need for transparency of material and relevant information about universities. This variable is measured based on the answers to the availability of environmental performance reports including

(Davis, 2009) there are audit reports, there are internal supervisory units (SPI), SPI competencies related to the environment, SPI activities related to the environment.

#### d. Environmental Audit

The efficiency and effectiveness of the implementation of the USR program require an environmental performance audit. This variable is measured based on the answer to the availability of the environmental performance audit report.



**Figure 1.** Theoretical Framework

The State Islamic University which was nominated to become the Top Nine Ranking green Campus version of WebofMetrix has a vision and mission to implement a sustainable university. What is the role of the campus in completing social and environmental responsibilities in all dimensions, including campus academic operations. To find out the extent to which the campus carries out its environmental social responsibility tasks, it is necessary to study and measure indicators through their past performance. This study intends to examine, measure, and analyze the performance of the managers of Islamic State Universities who were nominated as Top Nine Ranking green Campus version WebofMetrix. Based on the theoretical study and framework of theoretical above, the hypotheses in this study are as follows :

H1: Environmental Awareness has a positive influence on a sustainable university

H2: Environmental Involvement has a positive influence on a sustainable university

H3: Environmental Reporting has a positive influence on a sustainable university

H4: Environmental Audit has a positive influence on a sustainable university

#### **Literatur Review**

The results of previous studies that are relevant to the research that the researcher:

1. Several research results that are relevant to this research include (Turan, 2019) which examines further the application of environmental accounting to support sustainable higher education in Turkey). In his research, he found that reporting on sustainable higher education in Turkey needs to integrate sustainability into teaching and curriculum through university policies and regulations. The research states that reporting sustainability is only found in state universities, while for universities with foundation owners there has not been a search for social accounting indicators for sustainable higher education. This requires regulators as stakeholders to establish social accounting regulations.
2. The research conducted Sassen, R. and Azizi, L., (2018), revealed that the application of environmental accounting in sustainability reporting by universities is still at the initial finding stage. In this study, the sustainable dimension of the environmental field has been seen clearly, but it is still low in the social field. It takes a strong commitment from the education provider to address social performance, especially in the surrounding environment, because education providers are trusted by the community in terms of spreading knowledge.
3. By declaring concern for nature, it will bring a positive direction toward environmental care for the community. This is in line with research (Adams, 2013). In research universities occupy

the main key in supporting university sustainability because with the world of education they can identify solutions to social problems. This study also states that universities play an important role in training and education, so that there is a level of analysis as future decision makers, so that a new paradigm is formed by building and developing students' skills. In line with this research by Finlay (2012), universities have a major influence on the environment - both on and off campus.

Based on research conducted Jatmiko, D. P., & Hidayat, S., (2016), in their research, tries to reveal that Green Accounting in Indonesia is still voluntary, and there is no regulation that regulates obligations regarding green accounting reporting. Thus, there are still many organizations that do well in disclosing green accounting. In his research, he stated that organizations with a larger size are in line with the efforts made in implementing green accounting because of the greater demands on information transparency. Where the disclosure of green accounting becomes important information for stakeholders. In line with what was revealed by Sari, M. P., & Hadiprajitno, P. B., (2013), in their research that the impact of the lack of application of green accounting is long-term and fatal. Because the balance of the organization in environmental preservation can minimize the risks and possible costs arising from environmental damage. As a form of responsibility for environmental sustainability.

### 3. Research Method

In accordance with the research objectives expected in this study, namely to determine the effect of Environment Awareness, Environment Involvement, Environment Reporting, and Environment Audit based on University Social Responsibility, on Sustainable Universities.

**Table 1.** Variable Operational Definition Concept

Variable	Indicator
Environmental Awareness	Regulatory Support Manager Support Other University Employee Suggestions Suggestions Self Suggestion Student Suggestions WALHI's suggestion Environmental Community HR and SDE Support Research and Community Dedication Master Plan Support Realization of Community Dedication Research
Environmental Involvement	Environmental Unit/Agency Support Environmental Fund Support Environmental Program Support MoU Support Safety Study Support Activity Cost Tracking Support Investment Support Curriculum Design Support Standard Design Support Efforts to Meet Standards Identification of Teaching and Learning Process
Environmental Reporting	Performance Report Reported Continuously Performance Report Published Environmental Performance Report Attached to Publication
Environmental Audit	Audit Report Internal Control System Control System Related to the Environment

Sustainable University

Social Dimension

Economic Dimension

Environmental Dimension

University dimension

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 Source : (Jahamani, 2003)

### ***Population and Sample***

The population in this study was State Islamic Universities which were ranked as Top Nine 2021 according to the UI Greenmetric Word University Rankings, which consisted of UIN Raden Intan Lampung, UIN Walisongo Semarang, UIN Sultan Thaha Saifudin Jambi, UIN Raden Fatah Palembang, UIN Syarif Hidayatullah Jakarta, IAIN Samarinda, Maulana Malik Ibrahim UIN Malang, IAIN Salatiga, IAIN Ponorogo.

The sampling method in this study is purposive sampling, namely taking samples by meeting the criteria, namely universities that are included in the Top Nine 2021 version of the UI Greenmetric Word University Rankings located in Central Java, namely UIN Walisongo and IAIN Salatiga. The authorized administrators of UIN Walisongo and IAIN Salatiga are 46 and 31, respectively, so the total data for the total respondents is 77. Determining how large the sample size is in the SPSS does not require a large number. The minimum recommended number is between 30-100 samples (Latan, H., & Ghozali, I., 2012).

### ***Data Analysis***

The data analysis technique used in this research is SPSS (Statistical Package for Social Science). The analytical test stages used include:

#### 1. Test the instrument

The instrument test consists of a validity test and a reliability test. A validity test is a test carried out on responding pilots to measure the validity or validity of a questionnaire to be distributed. A valid measurement of a questionnaire is if the questions contained in the questionnaire are able to reveal something that can be measured. The questionnaire is declared valid if the questionnaire indicators show a probability value of  $<0.01$  or  $<0.05$ .

The reliability test can be interpreted that the instrument used in the research questionnaire can obtain reliable information as a data collection tool. A questionnaire indicator is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time

#### 2. Classical Assumption Test

The classical assumption test consists of a normality test, multicollinearity test, and heteroscedasticity test. The normality test is useful for showing the value of the distribution of data on a variable. The significance value can be said to be normal if it is greater than 0.05 then the variable data is normally distributed. The multicollinearity test is useful for ascertaining whether in a regression model there is intercorrelation or collinearity between variables. Intercorrelation can be seen through the value of the correlation coefficient between the independent variables, the value of VIF and Tolerance, the value of Eigenvalue and Condition Index, as well as the standard error value of the beta coefficient or partial regression coefficient. The heteroscedasticity test is useful for assessing whether there is an inequality of variance from the residuals for all observations in the linear regression model. If the assumption of heteroscedasticity is not met, then the regression model is declared invalid as a forecasting tool.

## **4. Results and Discussions**

### ***Result***

Respondents came from managers who had authority or interests from UIN Walisongo and IAIN Salatiga, which amounted to 48 respondents from UIN Walisongo Managers and 31 respondents from IAIN Salatiga Managers. Determining how large the number of samples in SPSS does not require a large number. The recommended minimum number is between 30-100 samples (Ghozali & Latan, 2012) which are eligible for analysis.

**Table 2.** Data collection results

Value	Total	%
Collected Questionnaire	79	100
Eligible Questionnaire	79	100

Source: Processed primary data (2021)

Descriptive analysis is intended to describe the characteristics of the respondents used in this study. An overview of the respondent's data is obtained from personal data contained in the questionnaire in the respondent's identity section, which includes name, gender, and program origin. Study The general description of the respondents can be seen as follows:

a. Based on gender

Description of respondents based on gender is categorized into two, namely male and female.

**Table 3.** Data Cillection Based on Gender

F/M	%	Total
Male	95	75
Female	5	4
Total	79	79

Source: Processed primary data (2021)

Male respondents were 75 respondents (95%) and female respondents were 4 respondents (5%). The number of respondents based on gender was obtained when researchers distributed questionnaires and data from the collected questionnaires. The researcher did not determine the number of male and female respondents. Based on Position Map Based on table 1, it can be seen that the number of respondent is based on the positions held by 2 State Islamic Universities, namely UIN Walisongo and IAIN Salatiga.

b. Based on Job distribution

The data based on the distribution of the job map can be explained in the table below.

**Table 4.** Distribution of Job

No	Position	Amount	Percentage
1	Rector	2	2.53
2	Vice Chancellor of Academic	2	2.53
3	Vice Chancellor of Finance	2	2.53
4	vice chancellor for students and cooperation	2	2.53
5	Bureau of General Administration and Finance	2	2.53
6	Bureau of Administration and Cooperation Academic	1	1.27
7	Staffing and General Division	2	2.53
8	Financial Planning Division	2	2.53
9	Internal Control System	2	2.53
10	Institution Quality Assurance	2	2.53
11	Institute for Research and Community Service	2	2.53
12	Technical implementation unit and Language Development	2	2.53
13	Dean	14	17.73
14	Vice Dean	42	53.17
	Total	79	100

Source: Processed primary data (2021)

Based on table 4.3, it can be seen that the respondents from the Rector position were 2.53%, for the Vice Chancellor 1, 2 and 3 it was 2.53%, for the Academic Administration and Finance Bureau positions it was 2.53%, for the Student Administration and Cooperation Bureau positions. 1.27%, the Personnel and General Affairs Division 2.53%, the financial planning division 2.53%, the Internal Control System 2.53%, the Quality Assurance Agency 2.53%, the Research and

Community Service Institute 2.53%, Technical Implementation Unit and Language Development 2.53%. As for the positions of Dean and Deputy Dean of 17.73% and 53.17%, respectively.

### *Instrument Test*

#### 1. Validity Test

The validity test is a test carried out on responding pilots in order to measure the validity or validity of a questionnaire to be distributed. A valid measurement of a questionnaire is if the questions contained in the questionnaire are able to reveal something that can be measured. This indicator can be said to be valid if all items have a value of  $r_{count} > r_{table}$  ( $r_{count} > 0.195$ ) (Table 5).

**Table 5.** Validity Test

Variable	Indicator	R <sub>count</sub>	R <sub>table</sub>	Description
Environmental Awareness	Regulatory Support Manager	0.741	0.195	Valid
	Support Other University	0.786		Valid
	Employee Suggestions	0.801		Valid
	Suggestions Self Suggestion	0.820		Valid
	Student Suggestions	0.802		Valid
	WALHI's suggestion	0.745		Valid
	Environmental Community	0.755		Valid
	HR and SDE Support	0.658		Valid
	Research and Community	0.654		Valid
	Dedication Master Plan	0.756		Valid
	Support Realization of	0.766		Valid
	Community Dedication Research			Valid
	Environmental Unit/Agency	0.882	0.195	Valid
Environmental Involvement	Support Environmental Fund	0.687		Valid
	Support Environmental	0.901		Valid
	Program Support MoU	0.888		Valid
	Support Safety Study	0.827		Valid
	Support Activity Cost	0.867		Valid
	Tracking Support Investment	0.789		Valid
	Support Curriculum Design	0.881		Valid
	Support Standard Design	0.919		Valid
	Support Efforts to Meet	0.678		Valid
	Standards Identification of	0.754		Valid
Environmental Reporting	Teaching and Learning Process			Valid
	Performance Report Reported	0.782	0.195	Valid
	Continuously			Valid
	Performance Report Published	0.345		Valid
Environmental Audit	Environmental Performance	0.456		Valid
	Report Attached to Publication			Valid
	Audit Report	0.816	0.195	Valid
	Internal Control System	0.723		Valid
Sustainability University	Control System Related to the	0.901		Valid
	Environment			Valid
	Social Dimension	0.892	0.195	Valid
	Economic Dimension	0.872		Valid
Sustainability University	Environment Dimension	0.821		Valid
	University dimension	0.783		Valid

Source: Processed primary data (2021)

#### 2. Reliability Test

The reliability test can be interpreted that the instrument used in the research questionnaire can obtain reliable information as a data collection tool. A questionnaire indicator is said to be reliable or reliable if a person's answer to the statement is consistent or stable in table 6.



**Table 6.** Reliability Analysis

	Coefficient	Cronbachs Alpha	Description
Environment Awareness		0.850	Reliable
Environmental Involvement	0,6	0.870	Reliable
Environmental Reporting		0.614	Reliable
Environmental Audit		0.749	Reliable
Sustainable University	0.887	0.827	Reliable

Source: Processed primary data (2021)

*Classical Assumption*

1. Normality Test

The normality test is an assumption test. Where the test aims to identify whether the confounding variables (residuals) in the regression have been normally distributed to make the results of the graph analysis more convincing, normality testing can be done statistically using the K - S test (Kolmogorov Smirnov). Based on table 7, it can be seen that the value that concluded that the data is normally distributed, because the significance value is  $0.254 > 0.05$ .

**Table 7.** Normality Test

		Unstandardized Residual
N		79
Norma Parameters	Mean	0.000000
	Std. Deviation	2. 766543
Most Extreme Difference	Absolute	0.067
	Positif	0.040
	Neg	-0.065
Test Statistic		0.065
Asymp. Sig. (2-tailed)		0.254

Source: Processed primary data (2021)

2. Multicollinearity Test

The multicollinearity test aims to detect whether the independent variables are highly correlated or not (Purnomo, 2019). Multicollinearity generally uses the tolerance value and the variance inflation factor (VIF) value. It can be said to be free from multicollinearity symptoms if the tolerance value is  $> 0.1$  and  $VIF < 10$ . As the results of the multicollinearity test (table 7) indicate that the data does not have multicollinearity problems, because the variables used statistically are in accordance with the statistical theory of the multicollinearity test, namely have a tolerance value  $> 0.1$  and a VIF value  $< 10$ .

**Table 8.** Multicolinierarity Test

Model	Colinieritas Statistic	
	Tolerance	VIF
Constant		
Environmental Awareness	0.221	7.244
Environmental Involvement	0.342	5.654
Environmental Reporting	0.276	7.432
Environmental Audit	0.233	6.566
Sustainable University	0.455	6.334

Source: Processed primary data (2021)

Based on table 8, it can be concluded that all variables occur free of multicollinearity or there is no multicollinearity because the variables used statistically are in accordance with the statistical theory of multicollinearity test, which has a tolerance value  $> 0.1$  and a VIF value  $< 10$ .

### Linier Regression

The model used in the development of the problem formulation that corresponds to Figure 1 .

$$Y = \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$$

**Tabel 9.** Hypothesis Test

Model	Unstandardized Coeffisient		Standardized Coeffisient	t	Sig.
	B	Std.Error	Beta		
(Constant)	4.000	4,919		0,000	
Environmental Awareness					0.019
Environmental Involvement					0.002
Environmental Reporting					0.091
Environmental Audit					0.992
F	40.577				
Sig. F	0.000				
R Square	0.570				
Adjusted Square	0.566				

Source: Processed primary data (2021)

From table 9, hypothesis testing has been carried out in 2 stages, namely the first stage is a partial hypothesis testing stage through the t statistic test, while the second stage is a simultaneous hypothesis test using the F statistic test. From table 8 it can be seen for the environmental awareness variable obtained a significance value of  $0.019 < 0.05$ , which means that environmental awareness significantly affects a sustainable university. Meanwhile, for the environmental variable, a significance value of  $0.002 < 0.05$  was obtained, which means that the variable involvement significantly affected the sustainable university. The Environmental Reporting variable has a significance value of  $0.091 > 0.05$ , which means that the environmental reporting variable has no effect on a sustainable university. The last variable, namely the environmental audit variable, has a significance value of  $0.992 > 0.005$ , which means that the environmental audit variance has no effect on a sustainable university. Meanwhile, together, the four independent variables (Environmental Awareness, Environmental Involvement, Environmental Reporting, Environmental Audit) have a significant effect on a sustainable university. Simultaneous statistical tests can be seen from the significance test value of  $F < \alpha$  ( $0.000 < 0.05$ ). Furthermore, to assess the ability of the independent variable in influencing the dependent variable, it can be seen from the results of R2 (R Square) which has a value of 0.570 or 57%.

### Discussion

The positive relationship shown by the environmental awareness coefficient value can be interpreted as the higher the environmental awareness, the higher the sustainable university will be. This hypothesis is in line with the findings of previous research conducted by Hernida (2012), Pramitari (2019), Dewi, Santi Rahma & Eny Maryanti (2018), and Turan, Semen Son & win Lambrechts (2019). Environmental awareness is the starting point for awakening to build awareness and commitment about the urgency of Social Responsibility University at the university level, which in this research are IAIN Salatiga and UIN Walisongo Semarang. So far, in both Islamic universities, there are no regulations related to the environment. Environmental awareness for both universities is reflected in the Vision and Mission which have been reflected in the university environment. The initiation of green accounting can be done through initial awareness by emphasizing public responsibility for the environment, ethical behavior. Universities can adjust the vision and mission of research by producing research and service that is beneficial to local and even national communities.

The environmental involvement variable, which is the environmental involvement in university operations, has a positive and significant impact on a sustainable university. This is in

line with research by Astiti (2014), and Sari, Maylia Purnomo & Paulus Basuki Hadiprajitno (2013). The next step after environmental awareness is that universities must implement green accounting by building awareness and commitment to the urgency of social responsibility at the University. In environmental involvement, there is support or involvement from universities to overcome environmental problems that have an impact on their surroundings, including socio-economic problems. The university by providing the existence of benefits around will get the recognition of the surrounding community so that it supports the sustainability of the university. Evidence of this involvement is the ownership of each university by having units that support environmental sustainability.

The environmental reporting variable is evidence of the report on the implementation of the realization of green accounting initiatives through published reports that have no effect on Sustainable University. In this study, the evidence from the hypothesis test states that environmental reporting has no effect on a sustainable university. The university has not carried out a clear search on green accounting, environmental reports have not been specifically stated so they cannot prepare financial reports that show indicators of environmental sustainability. This is because the USR is still voluntary in nature in Indonesia. So further awareness is needed to start doing financial reporting related to USR-based green accounting in Indonesia. So in this case hypothesis 3 is rejected in line with research by Rumambi, Hedy D & Jerry S Lintong (2012), and Wijaya, Lina Sutra & Krismiyati (2016). The environmental audit variable, which is the audit process for published reports, has no significant effect on Sustainable University. This is in accordance with the research.

In an environmental audit, it is a continuation of environmental reporting, where published reports are audited by both internal parties, namely the Internal Control System and external parties. However, the effectiveness and efficiency of the environmental performance audit have not been as expected. In addition to the competence that is a problem, the applicable operating procedure system has not been established. So that the audit report only applies to university performance in general, not yet detailed or focused on environmental sustainability targets. So that the environmental audit does not affect the sustainable university.

## 5. Conclusions

Based on the results of the analysis and discussion of the University-Based Social Responsibility University-Based Green Accounting Initiative towards Sustainable University, it can be concluded as follows:

1. Environmental awareness has a positive and significant effect on Sustainable University.
2. Environmental Involvement has a positive and significant impact on Sustainable University
3. Environmental Reporting has no significant effect on Sustainable University
4. Environmental Audit has no significant effect on Sustainable University

Based on the conclusions regarding the Initiation of Green Accounting Based on University Social Responsibility towards Sustainable University, it can be suggested as follows: 1. In order to achieve university sustainability, university management should start implementing environmental and social sustainability as stated in the Master Development plan. 2. Reports on university performance regarding environmental linkages must be formulated at the national level together, so that they are not only voluntary.

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