

University Social Responsibilities-Based Green Accounting: Implementation of Green Universities

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ABSTRACT

The research aims to examine the differences in the implementation of green accounting based on University Social Responsibilities (USR) at the Sepuluh Nopember Institute of Technology (ITS) and Brawijaya University (UB). The data analysis method uses a different test approach with a sample size of 150 respondents from the academic community. The data collection method uses a mail survey with Google Forms. The research results prove no difference in implementing environmental awareness, environmental involvement, environmental reporting, environmental audit, and university social responsibility at ITS and UB. UB initiated the green campus concept and ITS with the eco campus concept. However, there are no audit reports related to green accounting at either campus. The contribution of this research will lead to policies for drafting environmental audit report regulations because campuses also produce waste from the impact of their activities. This regulation can strengthen sustainable practices on campus environments in Indonesia and ensure a sustainable environmental legacy for future generations.

ABSTRAK

Tujuan penelitian adalah untuk menguji perbedaan penerapan green accounting berbasis tanggung jawab social universitas pada Institut Teknologi Sepuluh Nopember (ITS) dan Universitas Brawijaya (UB). Metode analisis data menggunakan pendekatan teknik uji beda dengan jumlah sampel berjumlah 150 responden dari civitas akademik. Metode pengumpulan data menggunakan mail survei dengan google form. Hasil penelitian membuktikan bahwa tidak ada perbedaan implementasi dimensi environmental awareness, environmental involvement, environmental reporting, environmental audit, university social responsibility di ITS dan UB. UB menginisiasi dengan konsep green campus dan ITS dengan konsep eco campus. Namun, laporan audit terkait green accounting belum ada pada kedua kampus. Kontribusi penelitian ini akan mengarahkan pada kebijakan disusunnnya regulasi laporan audit lingkungan, dikarenakan kampus juga menghasilkan limbah dari dampak aktivitasnya. Regulasi ini dapat memperkuat praktik keberlanjutan pada lingkungan kampus di Indonesia dan memastikan warisan lingkungan yang berkelanjutan untuk generasi mendatang.

1. INTRODUCTION

Responsibility is an important concept often related to maintaining competitiveness and creation in globalization (Santos et al., 2020). The organization will use the importance of having a system of governance and control tools to reduce the impact of environmental damage caused by its activities (Putri et al., 2021). Future generations, such as workers, communities, and executives alike, are essential in building sustainability worldwide (Pizzutilo & Venezia, 2021). Thoughts on the sustainability of a university, as a higher education institution, are little discussed compared to business sector sustainability (Geryk, 2020). Production processes and social, economic, and environmental impacts are easily observed in business. Those are different when compared to universities, which have the function of training professionals to contribute to society. Thus, the social impact of universities is still challenging to measure (Sousa et al., 2021). Universities that think about

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sustainability indirectly contribute to the sustainability of the surrounding environment. In general, universities have an essential role in contributing to society as a form of developing social responsibility (Fonseca & Fernandes, 2021). Universities that report sustainability reports and design sustainability will contribute to the economic well-being of the country (Sassen & Azizi, 2018).

Higher Education Social Responsibility is a translation in the analogous context of the terms Corporate Social Responsibility (CSR) and University Social Responsibilities (USR), representing the meaning of Corporate Social Responsibility. In educational institutions, CSR has transformed into USR and is not a requirement for university compliance compared to public companies (Huang & Do, 2020). Government regulations have not fully regulated the implementation of USR by universities, so the performance of USR is generally realized in the Tridarma function of universities. Tridarma's function is the core of higher education institutions, and they must actively engage in three main areas of activities: education, research, and community service. One example of the USR implementation in the frame of Tridarma is publishing learning modules to raise future generations' awareness of future environmental challenges and open minds for sustainability (Pizzutilo & Venezia, 2021). Chen et al. (2015) explained that USR can be considered a university philosophy as an ethical approach to maintaining social, ecological, environmental, and economic development functions. Sari & Hadiprajitno (2013) stated that USR is an ethical management policy accountable for educational, cognitive, employment, and community impacts to produce sustainable human development by providing information about the organization's environmental impact. USR is expected to drive universities to satisfy their stakeholders (Sánchez-Hernández & Mainardes, 2016). The statement indicates that universities have ethical responsibilities for economic, social, and environmental improvement that must be informed to stakeholders. Universities around the world are starting to adopt sustainability and are committed to institutions and society in the context of sustainability, which leads to the development of organizational integrity, ethical values, and relationships with stakeholders (Wigmore-Alvarez et al., 2020). The university's goals will influence other stakeholders' behavior and vice versa, so the university's main activities must be in line with stakeholder expectations (Smolíková & Schüller, 2021). The concept of sustainability is important because it is not only implemented in the curriculum or research but is also a managerial strategy of the University (Reichel et al., 2022).

Green accounting is a type of accounting that seeks to include environmental costs in an organization's financial statements (Rounaghi, 2019). Green accounting, associated with ecological information and auditing systems, is defined as identifying, tracking, analyzing, and reporting cost information related to an organization's environmental aspects. In addition, it can be used to achieve company goals on the responsibility to stakeholders (Astiti, 2014). The statement is in line with stakeholder theory, which means that green accounting is relevant to cost reporting and environmental auditing as a form of social responsibility to stakeholders. The public already knows that the university contributes to the problem of plastic waste. Thus, there is an instruction from the Minister of Research and Technology Number 1/M-INS/2019 concerning the prohibition of using single use plastic drinking water packaging and or plastic bags in the university environment so that there is an obligation to process plastic waste (Askarany & Smith, 2014). The implementation of USR has not run optimally in various universities. Understanding knowledge about the environment alone has not effectively made individuals at universities more responsive to the environment (Asilsoy et al., 2017). Universities need to increase the application of USR to have in-depth knowledge about sustainability through teaching systems, curriculum, research, community service, and social activities (Agustina et al., 2022). Universities are also expected to be flexible in adapting and responding to changes to respond to various challenges (Singh et al., 2019). This opinion illustrates that the implementation of USR in the higher education environment has yet to be optimal, even though USR concepts have been introduced.

Several studies have proven that implementing green accounting based on USR has not provided consistent results. In general, universities in Indonesia have not implemented it well for environmental reporting and auditing dimensions. Teoh and Thong (1986) in Jahamani (2003) stated that an organization is categorized as protecting the environment if it pays attention to the environment, has organizational involvement in environmental issues, has environmental reporting, and conducts environmental audits. Astiti (2014) proved that although environmental awareness and concern exist at the State University in Yogyakarta, environmental reporting and auditing remain low. Dewi & Maryanti (2018), Tunti et al. (2019), and Denovis & Rahmawati (2019) found similar results from research at Muhammadiyah University Sidoarjo, Nusa Cendana University Kupang and Andalas University Padang. Research that raises USR has been carried out in Malang City, such as Ignastia (2017), which stated that Brawijaya University has implemented well for

environmental involvement and awareness. However, environmental reporting has not been implemented, and environmental audits are still being improved. Lubis et al. (2018) suggested that Maulana Malik Ibrahim State Islamic University Malang's dimensions of USR are already considered satisfactory. These results are inconsistent, although Ignastia (2017) stated that Brawijaya University is the pioneer of a green campus.

The research results using the different test methods done by Sari & Hadiprajitno (2013) stated that there was no difference in the implementation of USR between Universitas Negeri Semarang and other universities in Semarang City. Astuti & Adi (2017) revealed that there are differences in awareness, involvement, and environmental cost reports at state universities in Yogyakarta and Surakarta, but there is no difference in environmental audits. Hati (2018) proved that Batam International University and Riau Islands University are identical for environmental awareness and auditing, while environmental involvement and reporting differ. According to the findings of this study, universities already have ethical awareness to implement USR even though there are no regulations, but the activities performed at universities demonstrate environmental concern (Pramitari et al., 2019). Suhartini et al. (2021) found that while implementing USR in Surabaya's state universities has been successful in environmental involvement and awareness, environmental auditing and reporting have not been adequately implemented. The interview with the Internal Supervisory Unit (SPI) revealed that SPI's responsibilities were limited to financial resource management and control, human resource management, and facility and infrastructure management rather than environmental reporting and auditing.

Based on the background and problems, this research will examine the differences in implementing green accounting based on USR at Brawijaya University (UB) and Sepuluh Nopember Institute of Technology (ITS). ITS, which is located in Surabaya City, was chosen as the research subject because, since 2012, it has been a leader in the Eco Campus concept. In 2020, ITS was ranked fifth as the Most Sustainable University in Indonesia in the 2020 University of Indonesia GreenMetric award by emphasizing the Eco Campus concept, namely green living and sustainable development, while UB was chosen because it is a pioneer of green campuses in Malang City and sets high standards in sustainability initiatives. Comparing two institutions with these different characteristics provides a unique way of exploring differences. Ignastia (2017) explained that UB is a university that is a pioneer in green campus in Malang City. Therefore, this research aims to examine differences in attitudes and views regarding implementing green accounting and USR in two educational institutions with different characteristics. Understanding the differences in strategies and approaches between institutions and universities will provide valuable insights to overcome barriers and increase the effectiveness of implementing green accounting and USR concepts in the future. It is an educational institution focusing on technological development and innovation, while UB is a university focusing on general study programs and social fields. These differences reflect the diversity in higher education in Indonesia and may influence sustainability and green accounting approaches. Both institutions' sustainability and green accounting implementation can reflect their respective focuses and identities by taking appropriate roles in protecting the environment and reporting its impacts.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

2.1. Stakeholder Theory

Stakeholder theory explains that a company must be able to implement a business process to satisfy all stakeholders, not only specific stakeholders (Freeman & McVea, 1984). This theory emphasizes the importance of satisfying stakeholders in higher education institutions by considering all parties' needs and expectations, including students, lecturers, staff, government, and local communities. According to this theory, institutions will tend to share any information they have to meet stakeholders' expectations. Organizations should provide information about their social, environmental, and academic performance, even if it is not required. Universities must be able to manage and communicate a sustainable economy, ensure that the university guarantees employment under the law, supports ethical behavior, and is responsible for society (Arceo, 2018). Private and state universities must implement good university governance correctly, including the requirement to fully report and publicize USR activities using green accounting. However, in Indonesia, USR reporting has not run well because it is not explicitly regulated by law. If reporting is not legally required, there is less pressure to publish a report (Sassen et al., 2022).

2.2. Stewardship Theory

Stewardship theory assumes that long-term relationships are based on trust, goals, and goal alignment between management and staff developed by reciprocal relationships (Kluvers & Tippett, 2011). Stewards have guidelines that there is a greater interest in cooperative behavior and that behavior is considered acceptable rational behavior; thus, the value of togetherness between stewards and principals is upheld (Hardiyawan et al., 2015). Stewardship theory views that long-term relationships between management and staff are based on trust and alignment of goals. In higher education institutions, this theory highlights the importance of collaboration between higher education management and faculty or lecturers to achieve common goals, including environmental sustainability goals in caring for and preserving the environment, which is a crucial aspect of USR.

2.3. University Social Responsibility (USR)

The University Social Responsibility, also known as USR, has an ethical policy for organizing Tridarma activities. Sari & Hadiprajitno (2013) explained that USR is an ethical policy at a university that incorporates social responsibility into academic activities, making it economically, socially, and environmentally responsible. USR activities are, in essence, related to CSR activities. Every individual, organization, and institution has a social and environmental responsibility (Hadiwijaya & Rohman, 2013). The ability to help the community and the environment through social and environmental responsibility is ethical and practical. According to the two descriptions above, the university's legal role includes social and environmental responsibilities. As a group of individuals who produce organic and organic waste, the university must safeguard the environment as part of its social responsibility. Through regulations, the government requires colleges and universities to reduce their use of plastic waste. The implementation of USR has an impact on the public image. As a result, the campus can demonstrate true social responsibility by participating in community service activities. Subagyo & Silalahi (2014) added that the third Tridarma, community service, implicitly implies university social responsibility. In the eyes of stakeholders, implementing social responsibility will also leave a positive impression on the campus. Reforms to USR implementation have impacted not only universities but also society and the global community (Chen et al., 2015). Their study's findings, however, show that social responsibility must be embedded in the core values and functions of university practice. The reality on the ground shows that in practice and strategic plans, the emphasis is solely on academic services, with little emphasis on social responsibility or the implementation of USR. It is possible to conclude that USR is a variation on CSR that universities will adopt, which prioritizes the application of Tridarma as higher education's social function in addition to its commercial function so that USR's definition is concerning the broad definition of CSR, namely to improve universities' image, prioritize sustainable development, and develop the community's social functions. Regrettably, the campus's implementation of USR has not been optimal.

2.4. Green Accounting

Even though every organization, including higher education institutions, has a social responsibility to the environment and society, green accounting, based on CSR, has primarily been applied to businesses (Suhardiyah & Nurdina, 2019). USR is another term for CSR at universities. The university community, which includes lecturers, students, and administrators, is an essential player in social change because it has an ethical quality policy that regulates the performance of the university community (Sunardi, 2020). The universities can earn the GUG title by implementing USR in their institutions. GUG refers to Good University Governance (GUG), an acronym for Good Corporate Governance (GCG) in universities. Universities and educational institutions must implement the Tridarma, which consists of education, research, and community service. Regarding environmental awareness, USR-based green accounting focuses on four key areas: environmental involvement, environmental awareness, environmental audit, and environmental reporting (Jahamani, 2003; Lubis et al., 2018; Pramitari et al., 2019). All categories can be used as a benchmark for the university's green accounting implementation, which can be described as fully or partially implemented.

2.5. Environmental Awareness at UB and ITS

Environmental awareness is an effort to raise awareness so that people are not only aware of waste, pollution, greenery, and the protection of endangered species but also to inspire Indonesians, particularly today's youth, to love their homeland. Environmental awareness emphasizes the importance of preserving the natural environment (Zameer & Yasmeen, 2021). The implementation of environmental awareness is in line with

stakeholder theory, which explains that higher education, to apply the Tridarma of higher education, must be able to provide satisfaction to all stakeholders. In addition, in line with the stewardship theory, it views building trust in the activities of higher education by the interests of shareholders to achieve its strategic plan. It is related to the commitment to environmental awareness throughout the academic community inside and outside the campus and the top management's commitment to social and environmental awareness. The increasing challenges in sustainability should encourage organizations to rethink their social responsibilities and respond by introducing sustainability to stakeholders (Hossain et al., 2016). This hypothesis is based on the assumption that differences in educational approaches and the social environment between UB and ITS can influence the academic community's environmental awareness level. The results of the study by Agustina et al. (2022) showed differences in environmental awareness due to differences in formal education. For that, the first hypothesis is:

H1 There are differences in environmental awareness in UB and ITS.

2.6. Environmental Involvement at UB and ITS

Environmental involvement is the commitment of higher education's top management to participate in long-term economic development to improve the quality of life and the environment around the campus. In addition, the entire academic community is involved in environmental organizations that aim to preserve the environment. Stakeholder theory is in line with the implementation of environmental involvement in higher education, which explains that in carrying out Tridarma activities, higher education must be capable of satisfying all stakeholders. Students, graduates, employers, businesses, teaching staff, and researchers are the primary stakeholders at the university level (Flórez-Parra et al., 2021). When implementing sustainability, universities must provide a vision and mission, principles of economic growth, law, and social relations (Lukman & Glavič, 2007). Stewardship theory views differences in organizational structure and work culture between UB and ITS, which can create variations in the involvement of staff and lecturers in environmental activities. The research results prove differences between stakeholders because each stakeholder has a different perspective on work (Reichel et al., 2022).

H2 There are differences in environmental involvement in UB and ITS.

2.7. Environmental Reporting at UB and ITS

USR activities that the campus has carried out need to be reported and informed to all campus stakeholders, such as the government, students, alumni, employees, and graduate users. Stakeholders will respond if universities report the implementation of USR in the mass media or on the campus website. Sustainability reports are published and provide benefits in the form of increasing efficiency, reducing resource consumption, improving employee treatment, increasing community engagement, and increasing public image in society (Jones & Mucha, 2014). The concept of environmental reporting is in line with stakeholder theory, which explains that higher education, to apply the Tridarma of higher education, must be able to provide satisfaction to all stakeholders by reporting on environmental cost reports. The statement shows that the campus is very concerned about the environment. It is in line with stewardship theory, which explains that building public trust in campus sustainability reporting is in line with the interests of shareholders, in this case, the government. Sustainability reporting is essential because it increases voluntary disclosure regarding university activities and helps universities to align further relevant sustainability reporting from other sectors (Bice & Coates, 2016). For this reason, it is necessary to study differences in institutional policies and stakeholder expectations that can influence environmental reporting practices at UB and ITS. The results of empirical research by An et al. (2020) explained that there are differences in reporting because each university has different characteristics in disclosing its sustainability information. For that, the third hypothesis is:

H3 There are differences in environmental reporting in UB and ITS.

2.8 Environmental Audit at UB and ITS

Environmental auditing is a systematic process that must be meticulously planned, structured, and organized. Environmental audits must be carried out to ensure sustainable development (Ingole, 2016). This is because environmental audits are part of the performance evaluation of tertiary institutions for their social and environmental responsibilities. Stakeholder theory aligns with stewardship theory in implementing environmental audits on on-campus activities that care about the environment. This theory can explain that the activities of the Tridarma of higher education must be able to provide satisfaction to all stakeholders and

shareholders and can indirectly increase public trust. This aligns with the concept that an environmental audit is critical to strengthening an organization's risk management system because it will always face more significant environmental risks, such as environmental disasters (DeSimone et al., 2021). For this reason, the hypothesis formulated contains the idea that there are differences in characteristics in the culture of transparency and accountability between UB and ITS, which can influence the implementation of environmental audits in the two institutions. The results of empirical research by Jiang & Tan (2021) proved variations in environmental audits. Therefore, the fourth hypothesis is:

H4 There are differences in environmental audits at UB and ITS.

3. RESEARCH METHOD

This type of research uses quantitative research methods. Quantitative research is often used to measure behavior, knowledge, opinions, or attitudes. This research will be conducted by analyzing the data with different test techniques, such as the independent sample t-test. Validity and reliability tests are used to see whether the instrument used is valid and reliable for use in a study. The USR instrument uses question instruments from each dimension in the form of a questionnaire adapted from Lubis et al. (2018) and Prमितari et al. (2019).

3.1. Sample and Data

The population and sample in this study are the academic community at UB and ITS. The unit of analysis as respondents is the academic community, including the academic or administrative section; SPI; administrative bureau; Health, Safety, Security, and Environment (K3L) UB; and ITS, totaling 75 people each. The exact proportions were used to compare the USR implementation at the two universities. The total number of samples is 150 people. Primary data in this research uses the answers from questionnaires sent to respondents via Google Forms, and the data source is selected respondents. Secondary data sources in the form of activity information were obtained from the websites of each university.

3.2. Variable Operational Definition

3.2.1. Environmental Awareness

Environmental awareness is an act of respecting, protecting, and preserving nature due to human-caused environmental destruction (Siregar & Widodo, 2021). Environmental awareness at the university involves not only one party but all stakeholders. In this regard, the highest leadership has an essential role in moving individuals at the university to be aware of the university environment.

3.3.2. Environmental Involvement

All university members have the same rights, obligations, and roles in managing the environment (Kahpi, 2015). Students, graduates, employers, businesses, teaching staff, and researchers are the primary stakeholders at the university level (Flórez-Parra et al., 2021). So, the involvement of the entire university community in environmental management will impact the university's sustainability.

3.3.3 Environmental Reporting

Environmental reporting is information published to stakeholders that reflects environmental performance (Moalla et al., 2020). Universities are expected to be able to publish environmental reports so that stakeholders understand the importance of this information for the sustainability of the university. Although this is not mandatory, universities are expected to be able to publish this report as a form of responsibility to stakeholders.

3.3.4 Environmental Auditing

An environmental audit is part of the university's evaluation of ongoing environmental activities. Environmental audits must be carried out to ensure sustainable development (Ingole, 2016). Environmental audits can also serve as quality assurance for the university's compliance and responsibility for its environmental activities.

4. DATA ANALYSIS AND DISCUSSION

4.1. Validity and Reliability Test

Based on the validity test conducted, it can be concluded that all questions on the questionnaire are said to be valid. This is because the entire r table value in the validity test is above the r table value of 0.1348. Based on the reliability test, it can be concluded that all indicators show values above 0.70. It can be supposed that

the questionnaire used in this study is reliable. All dimensions have a sig. value (2-tailed) greater than 0.05 in environmental awareness, involvement, reporting, and auditing. It can be concluded that there is no difference in all USR dimensions at UB and ITS.

4.2. Analysis of Differences in Environmental Awareness between UB and ITS in carrying out their Social and Environmental responsibilities

The results of data analysis using the independent t-test (see Table 1) show that the sig. (2-tailed) for the environmental awareness dimension, which is bigger than 0.05 (0.102). It shows that the level of environmental awareness at UB and ITS is similar. The results of the analysis prove that there is no difference in the implementation of USR related to environmental awareness in UB and ITS, and it has been implemented very well. Along with the times, environmental awareness began to receive attention, and social and environmental accounting issues emerged (Tunti et al., 2019). The information downloaded from the state university’s official website revealed that ITS is with the Smart Eco Campus program. At the same time, UB is a university that is the pioneer of green campus in the city of Malang and is followed by the State University of Malang. Both campuses have full environmental awareness supported by a Master Plan for Research and Community Service. They have been realized very well, such as research results from the ITS campus, which produced solar-powered cars, implementation of real work lectures, and implementation of community service.

The results of this study are in line with stakeholder theory and stewardship theory, which explain that the environmental awareness built by the two campuses has proven that there is already a high commitment to providing satisfaction to stakeholders and shareholders and indirectly building public trust through their interests. It indicates that the university has an ethical responsibility for economic improvement and social and environmental maintenance, which must be informed to its stakeholders. The university also commits to a sustainability strategy that leads to the development of organizational integrity and ethical values. This finding is in line with previous studies, which stated that the most crucial thing for implementing USR is building good awareness and commitment at the university level Suhartini et al., (2021). ITS has excellent environmental awareness. It is proven by Suhartini et al. (2021) that ITS already has outstanding environmental awareness. ITS has created products with environmentally friendly technology using solar energy and can compete internationally, while Ignastia (2017) suggested that environmental awareness at UB is a high category. The two campuses’ environmental awareness implementation activities have been published on their respective university websites.

This study supports research by Sari & Hadiprajitno (2013) that shows that the implementation of USR is the same between Universitas Negeri Semarang and other universities in Semarang City. Likewise, Hati’s study (2018) proves that Riau Islands University and Batam International University have the same environmental awareness. However, this study does not support the results of research by Astuti & Adi (2017), which found that there are differences in environmental awareness in state universities in Yogyakarta and Surakarta.

4.3. Analysis of Differences in Environmental Involvement between UB and ITS in Carrying Out Their Social and Environmental Responsibilities

The independent t-test results for the environmental involvement dimension also show a sig. (2-tailed) is more significant than 0.05 (0.776), indicating that the level of environmental involvement at the two universities does not have a significant difference. USR implementation of environmental involvement has been carried out very well by ITS and UB. It has been published on the campus web, including real work lecture (KKN), community empowerment through community service activities, and innovative USR implementation both within the campus environment and in collaboration with other parties.

Table 1. Independent t-test

Indicators	Sig. Levene’s Test for Equality of Variances	Sig. (2-tailed)
Environment Awareness	0.919	0.102
Environment Involvement	0.844	0.776
Environment Reporting	0.851	0.274
Environment Auditing	0.097	0.242

The findings of this study support the findings of Ignastia (2017), which found that UB has high environmental involvement, as well as research by Lubis et al. (2018) demonstrating that environmental involvement is well practiced at Maulana Malik Ibrahim State Islamic University Malang. Denovis & Rahmawati (2019) proved that Andalas University has implemented environmental involvement well. The findings of this study indicate that the state university has implemented good university governance and the Tridarma of higher education in education, teaching, research, and community service.

The results of this study are in line with stakeholder theory and stewardship theory, which explain that environmental awareness built by the two campuses has proven that there is already a high commitment to giving satisfaction to shareholders and indirectly builds public trust in the interests of its stakeholders. USR implementation related to environmental involvement is carried out by designing a curriculum that promotes sustainability and involves stakeholders such as students, lecturers, and university management (Higgins & Thomas, 2016). It is proven that the ITS and UB campuses have Departments of Environmental Engineering. This indicates that the university aims to provide graduates with the knowledge and skills to face global challenges and generate change toward a sustainable future (Miller et al., 2020). This study supports Hati's (2018) research that the University of Riau Islands and Batam International University have no differences in environmental awareness, in line with Sari & Hadiprajitno's (2013) study that there is no difference in the implementation of USR between Universitas Negeri Semarang and other universities in Semarang City. However, on the contrary, this study does not support research by Astuti & Adi (2017), which states that there are differences in environmental involvement in state HEIs in Yogyakarta and Surakarta.

4.4. Analysis of Environmental Reporting Differences (Environmental Reporting) between UB and ITS in Carrying Out Their Social and Environmental Responsibilities

The independent t-test results on the environmental reporting dimension show a sig. (2-tailed) which is greater than 0.05 (0.274), indicating no difference in environmental reporting practices between UB and ITS. Environmental reporting related to environmental-specific costs has not been well publicized, giving rise to non-transparency on the part of the university. This condition is supported by respondents' responses, who stated they were unaware of the requirement to report environmental costs. On the other hand, the university has invested significantly in environmental care to create clean and beautiful environmental conditions. A clean and comfortable environment on campus will aid in the learning process. All of these activities necessitate large sums of money. They will be beneficial if they are reported and published regularly so that all academics know how the campus manages its finances to care for the campus environment.

At UB itself, there is no specific report on environmental costs. In Indonesia, reporting on environmental costs is still required for several types of companies, but not yet for universities. Green campus will be better if UB makes a report on environmental activities and costs that have been incurred. The research results support the findings of Denovis & Rahmawati (2019) that Andalas University has already made an environmental reporting report. Still, it has not been published, while Lubis et al. (2018) stated that Maulana Malik Ibrahim State Islamic University Malang had completed sufficient environmental reporting items. Based on these two research findings, it appears that the implementation of USR in universities for environmental reporting has not been carried out optimally. This empirical study is supported by Chen et al. (2015) research, which stated that universities in the ASEAN Region only focus on academic services and do not lead to non-academic services.

Stakeholder theory means that green accounting is relevant to cost reporting and environmental auditing as a form of social responsibility to stakeholders. However, USR reporting has not run optimally in Indonesia because the legality has not been regulated. This concept is in line with the opinion of Sassen et al. (2022), which suggested that if reporting is not legally required, the pressure to issue a report is lower. This study supports the research of Sari & Hadiprajitno (2013) that the implementation of USR is the same between Universitas Negeri Semarang and other universities in the city of Semarang. However, it does not support the study of Astuti & Adi (2017), which states that there are differences in environmental cost reports at state universities in Yogyakarta and Surakarta. In line with Hati (2018), the University of Riau Islands and the Batam International University have no differences in environmental reporting.

4.5. Analysis of Environmental Audit Differences (Environmental Audit) between UB and ITS in Carrying Out Their Social and Environmental Responsibilities

The independent t-test results for the environmental auditing dimension show a sig. (2-tailed) is greater than 0.05 (0.242), indicating no difference in environmental audit practices between UB and ITS. The study results prove that no audit report on the environment includes environmental aspects. SPI activities and competencies have been directed to cover environmental aspects to support the Go Green Campus (Ignastia, 2017). The analysis of respondents' responses reveals that the implementation of USR related to environmental audits at the two universities has not been carried out correctly. According to the results of interviews with ITS SPI, SPI activities were focused on financial, administrative, and infrastructure audit activities, and even then, they were said to be overburdened. In contrast, those related to environmental audits were under the control of Health, Safety, Security, and Environment (K3KL), and the human resources in charge were qualified. Astiti (2014) explained in his research that in Indonesia, the accounting standards used as a reference do not require universities to disclose social information related to the activities carried out, primarily the social responsibility of higher education institutions to the environmental impacts resulting from the activities carried out. Ignastia (2017) also explained that UB had implemented USR-based green accounting as one of the pioneer campuses of USR-based green accounting in Malang City. However, environmental auditing has not been appropriately implemented. This study supports research by Sari & Hadiprajitno (2013) that there is no difference in the implementation of USR between Universitas Negeri Semarang and other universities in the city of Semarang, in line with Astuti & Adi's (2017) research conducted at state universities in Yogyakarta and Surakarta. Apart from that, it is supported by Hati's study (2018) that the University of Riau Islands and Batam International University have the exact implementation of environmental audits.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

5.1. Conclusion

The conclusion of the research results can prove that ITS and UB are the same in terms of USR implementation related to environmental awareness, environmental involvement, environmental reporting, and environmental audit. The results of the analysis of respondents' answers prove that the implementation of USR-based green accounting for the ecological awareness dimension and environmental involvement dimension has been implemented well, such as being filled with KKN activities, community service, producing environmentally friendly products, and the existence of an ecological engineering study program. In contrast, implementing the environmental reporting dimension and environmental audits has yet to be optimized. It is supported by the results of respondents' answers and information from the ITS and UB campus websites. This finding suggests that higher education institutions only focus on academic services. In contrast, non-academic services, such as preparing environmental cost reports and environmental audits, have yet to receive special attention from the campus. The university should have paid for environmental maintenance by spending on greening to create a beautiful atmosphere to support the learning process in the campus environment. Apart from that, the university should also report environmental costs and audit reports on environmental expenses to ensure transparency in reporting aimed at shareholders and shareholders. The obligation to make environmental cost and audit reports is yet to be an obligation of the university, as companies already do because there are already regulations. It means that if reporting is not a legal obligation for an entity, the pressure to publish a report will be lower. The implementation of USR is generally realized in the Tridarma function of higher education, both in teaching education, research, and community service.

5.2. Contribution

The theoretical contribution explains that stakeholder and stewardship theories can explain the context of USR implementation in higher education institutions, that the academic community has full awareness of the campus environment and has a deep concern for the community in the campus environment. Apart from that, the academic community needs transparency in reporting environmental costs and environmental audits as a form of sustainability for higher education institutions. Practical contributions imply the need for higher education institutions' policies to support a contextual USR approach. Policies that recognize and encourage the integration of local cultural values in sustainable practices at higher education institutions in supporting the growth and development of communities around the campus environment. Therefore, it is recommended that the government and related institutions consider the USR approach by formulating policies that regulate USR practices in higher education institutions.

5.3. Suggestions and Limitations

This study's findings have limitations, including a small number of respondents. This is due to the COVID-19 pandemic, which forces respondents or informants to perform WFH (Work from Home) activities, making it challenging to capture communication and observations on campus. Researchers at private universities in East Java can use the unit of analysis in future research. The research findings should help to improve the implementation of USR in East Java's public and private universities. Furthermore, given the low level of environmental awareness in Indonesia, regulations on USR obligations for universities are required. It is necessary to have a regulation that governs the clarity of environmental cost reporting and audit functions. It is regarded as extremely important and should be implemented in every university in Indonesia.

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