

The Report of University Sustainability in Indonesia

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There is a significant increase in the publication of sustainability reports among corporations while it is relatively at the early stage for universities. However, there is a literature gap in the relationship between sustainability performance and reporting. Therefore, this study was conducted to analyse the university sustainability reporting practices in Indonesia and this involves determining the reporting channel used by universities, analysing the level of sustainability reporting readiness, and examining the difference between sustainability performance and reporting. Secondary data was obtained from sampled 48 Indonesia universities in the 2018 UI Green Metric World University Rank and analysed quantitatively. The findings showed the universities mostly use several corporate channels and forms to report sustainability, while the Mann Whitney test showed there was no significant difference between Sustainability Performance and Reporting, and between public and private universities in reporting.

Key words: *Sustainability Reporting, Sustainability Performance, Global Reporting Initiatives, University.*

Introduction

The demand to change from Financial Reporting (FR) to Sustainability Reporting (SR) by stakeholders usually leads to the progress of a business organisation. Ideally, Sustainability Reporting is one of the tools used to assess the effectiveness of a corporation's ability to remain sustainable in its operations (Irwandi, Ghazali, Faisal, & Pamungkas, 2019; I. D. Pamungkas, Ghazali, & Achmad, 2017). The publication of these reports has significantly increased in corporations in the last decade. Nevertheless, it is relatively at an early stage in universities. Moreover, there is a growing body of literature recognising the importance of the report for universities in several countries (Ryan, Tilbury, Blaze Corcoran, Abe, & Nomura, 2010) including Asia Pacific (Sordo, Farneti, Guthrie, Pazzi, & Siboni, 2016), Italy (Fonseca, Macdonald, Dandy, & Valenti, 2011), Canada (Beringer, Wright, & Malone, 2008), and Atlantic Canada (Beringer et al., 2008); (Ceulemans, Lozano, & Alonso-Almeida,

2015). Global Reporting Initiatives (GRI) Database 2013-2014 was also used (Vagnoni & Cavicchi, 2015) in Italy (Dagilienė & Mykolaitienė, 2016; Chatelain-Ponroy & Morin-Delerm, 2016), France (Dagilienė & Mykolaitienė, 2016), Lithuania (Gutierrez & Sepulveda, 2018), and Canada (Gutierrez & Sepulveda, 2018).

In Indonesia, the concept of sustainability in universities needs to be studied further even though much research has been conducted on sustainability reporting (Yasbie & Barokah, 2018; Rofelawaty & Ridhawati, 2016; and Mutia, 2017). Despite the fact that it is not mandatory to go beyond financial reporting, universities are showing the same interests with business entities by striving for relevance in society. The provision of standard regulatory bodies on reporting guidelines for different entities is relevant to the ongoing debate in Indonesia (Ghozali, Achmad, & Pamungkas, 2019; Januarti, Faisal, & Situmorang, 2019; Wahyudi, Achmad, & Pamungkas, 2019). Moreover, universities have enormous power and resources to improve human welfare and the ecosystem and this is attached to their role in offering current and future leaders several innovative solutions to issues faced by companies.

Generally, there has been limited attention on the issue of sustainable university reporting since it significantly deviates from the performance. For instance, the Green Metric World University Rank published by the University of Indonesia in 2018 surveyed 66 institutions but only 48 presented reports on sustainability. This indicates most universities conduct sustainability but rarely report it or might not be fully aware of the need to submit a report. However, there is no confirmation on whether high performing institutions are more likely to report to fulfill stakeholders' need for information as suggested by the Stakeholders Theory. This means organisations need to possess high sustainability performance to enhance stakeholders' legitimacy.

Therefore, due to the literature gap and limited attention to sustainability reporting in educational institutions, this study was conducted to analyse practices involved in Indonesian universities. The objectives were to determine the reporting channel, analyse the sustainability reporting readiness and performance, as well as the difference between performance and reporting. Moreover, combined content and quantitative analyses were used to determine the readiness of institutions to report, Green Metric UI Rank was used to select the research object while the report card was utilised to identify and classify the object (McIntosh, 2001).

Universities and Sustainability Reporting in Indonesia

Sustainability Reporting is voluntary information containing financial and non-financial reports provided by an entity. These reports usually include the economic, environmental, and social impacts of organisations on their daily activities. Moreover, it has two main objectives which are to assess the progress of the organisation's effort on sustainability and communicate the progress on business, economic, environmental, and social dimensions to stakeholders (Bass & Dalal-Clayton, 2012; Initiative, 2014). According to (Burritt & Schaltegger, 2010), two approaches encourage the need for sustainable reporting. The first includes external drivers such as the opinions and perceptions of stakeholders through regulations, laws, and analysis of environmental impacts. The second includes internal

drivers related to the decisions made from within the organisation concerning social and environmental issues to strengthen its competitive position and develop the surrounding community.

A university is an educational institution established to organise higher education based on the Tri Dharma of education, research, and community service, in order to contribute to the economic, social, and environmental factors in its area of operation. Moreover, reporting is generally one of the tools used to assess how effective universities contribute to a sustainable environment. In the 1980s, only a few universities considered this concept relevant to their activities, but this has changed in recent times with several institutions around the world considering it relevant and important (Lozano, 2011; Ceulemans et al., 2015). This is mainly associated with the contribution of universities to environmental damage through energy consumption (Viebahn, 2002). The aim of a sustainability report is, therefore, to communicate the mission, values, operations and performance of related activities not reflected in the traditional reports, which usually focus on research projects, patents, curriculum, graduates, publications, and financial information (Viebahn, 2002; Garde-Sánchez, Rodríguez Bolívar, & López Hernández, 2013).

Theoretical Framework for Sustainability Reporting

The stakeholder theory is widely used in research related to ongoing reports and it emphasises the importance of organisational efforts in serving and considering all stakeholders, regardless of legal ownership in the organisation and involving them in the organisational activities (Gilbert & Rasche, 2008). It also describes the responsibilities of different parties in organisations (Freeman, 2010). In this case, the sustainability report is a media to reduce information asymmetry between an organisation and the stakeholders. Moreover, if the information presented is in line with the sustainable reporting standards, the university is perceived to have fulfilled the rights of stakeholders.

In this study, UI Green Metric World University Rank was used to rate Sustainability Performance (SP). In 2009, the University of Indonesia held a national conference on the ranking of universities in the world and the resolutions became a standard reference for development based on Green Campus performance. However, the latest ranking technique was developed in 2016 based on 6 criteria with 38 indicators. It is also important to state that the UI Green Metric focuses on equity, economy, and environment for greening and, in 2018, 719 institutions had registered worldwide.

GRI is an international organisation charged with the responsibilities of developing and disseminating sustainable reporting guidelines globally. It was formed in Boston by the Coalition for Environmentally Responsible Economies (CERES), the Tellus Institute, and the United Nations Environment Program (UNEP) and, through the use of these standards,

organisations have been able to protect the environment. It also aids organisational reputation and trusts, as well as the development of the economy, by improving governance systems and relationships with stakeholders. The guide was developed through a long process involving reporters, users, and professional actors from around the world to provide work support and ensure consistent, useful, and reliable information. It was designed to be universally and easily applicable to all organisations and sectors.

Empirical Literature Review and Hypotheses Development

According to the stakeholder theory, shareholders play a significant role in the existence of a company and this makes their relationship with the company to be very important, such that the operational activities of the organisation are beneficial to both (Januarti et al., 2019). The theory also provides reasonable assurance of reliability, fairness, and accountability in the provision of financial statements by agents to the principal (Pamungkas, Avrian, & Ibtida, 2019). Furthermore, the signaling theory suggests the communication of issues relating to the surrounding should be included in the environmental strategy and the information be voluntarily reported to different stakeholders (Mahjoub, 2019). However, there is a preference for the inclusion of international consultancy organisations in the GRI to consolidate the reporting efforts (Mahjoub, 2019).

The provision of reports on social and environmental issues is essential to the survival of business organisations considering the fact they are de facto laws of business. Moreover, companies are expected to engage in Corporate Social Responsibility (CSR) activities in the communities they are located (Cudjoe, Abdul Latiff, Abu Kasim, & Hisham Bin Osman, 2019). Therefore, sustainable financial reporting needs to be published and managerial ownership has also been discovered to ensure efficiency in the presentation and also increase the value of the company (Chabachib, Hersugondo, Ardiana, & Pamungkas, 2019; Ghozali et al., 2019; Ibrani, Faisal, & Handayani, 2019; Utomo, Machmuddah, & Pamungkas, 2019).

This research highlighted the sustainability approaches implemented by Indonesian universities to ensure quality reporting and performance and this was observed to be necessary considering the limited attention on educational institutions. The study also focused on assessing the level of readiness to implement sustainability reporting using grades and comparing it with performance. A combination of both quantitative and content analyses was used, even though most previous works used only content analysis. The quantitative approach was introduced due to its ability to examine Sustainability Performance (SP) as measured by the UI Green Metrics World University Rank and Sustainability Reporting (SR) determined by the GRI G4 Index. Moreover, the research also revealed whether there are differences between public and private universities in terms of sustainability reporting.

Research Design

This research studied the sustainability reporting using secondary data available to the public on the websites of the selected 48 universities out of the 66 listed in the 2018 UI Green Metric Rank. Content analysis was applied to the 2017 financial reports because the data was obtained from the previous year. Further analysis was conducted based on Global Reporting Initiatives (GRI) G4 and Campus Sustainability Assessment Instruments.

GRI G4 is a standard instrument consisting of 53 indicators usually to assess sustainability reporting. The indicators include 7 on General Standard Disclosure and 46 on Special Standard Disclosure - 4 on the economy, 12 on the environment, and 30 on the social aspect. Moreover, a campus Sustainability Instrument was added to cover specific information related to the characteristics of the institution and it consisted of 20 indicators of research, environmentally friendly building and procurement, and curriculum and teaching, each with 7, 6, and 7 respectively (Fonseca et al., 2011).

Furthermore, quantitative analysis was conducted using the Mann Whitney test because the data obtained to determine whether there are significant differences between UI Green Metric World Rank (Sustainability Performance) and GRI G4 Index (Sustainability Reporting) was not normally distributed. It was also used to determine the significant differences between public and private universities in reporting sustainability.

Empirical Results and Discussion

Research data were obtained from several university reports and documents such as Renstra (strategic planning), Financial Statements, Performance Reports, Annual Reports, Lakip (performance report for a government agency), the Rector's Report, and Websites. The results showed that Sustainability Reporting is not commonly practised. However, several channels and forms were used to report sustainability and they include Renstra with 31, Financial Statement with 7, Performance Report with 4, Annual Report with 2, and Website with 2 while the least used were Lakip and the rector's report with 1 each. Moreover, different forms of university sustainability information disclosure were discovered even though the authorities require both Renstra, and financial statements are expected to be submitted to the Ministry of Higher Education since most of them are state-owned. Therefore, it means the majority of the sampled universities are not aware of the need for sustainability reporting or maybe key stakeholders did not request it. The list of Indonesian university channels for sustainability reporting is, however, presented in Table 1.

Table 1: Indonesian University Channel for Sustainability Reporting

No	University	Indonesian University Channel	Sustainability Performance (Rank)	Sustainability Reporting (%)	Grade
1	Universitas Indonesia	Financial Statement	27	16%	D+
2	Institut Pertanian Bogor (IPB)	Annual Report	40	58%	B+
3	Universitas Diponegoro	Renstra	78	41%	B
4	Institut Teknologi Sepuluh Nopember (ITS)	Performance Report	82	51%	B
5	Universitas Negeri Semarang	Performance Report	85	85%	A
6	Universitas Gadjah Mada	Financial Statement	91	14%	D+
7	Universitas Negeri Sebelas Maret	Financial Statement	101	18%	D+
8	Universitas Padjajaran	Renstra	132	25%	C-
9	Universitas Telkom	Renstra	150	18%	D+
10	Universitas Muhammadiyah Yogyakarta	Renstra	184	23%	C-
11	Universitas Brawijaya	Renstra	200	21%	C-
12	Universitas Sumatera Utara	Lakip	252	18%	D+
13	Universitas Riau	Renstra	283	11%	D
14	Institut Pertanian Bogor	Financial Statement	303	15%	D+
15	Universitas Airlangga	Renstra	323	19%	D+
16	UIN Raden Intan Lampung	Renstra	337	18%	D+
17	Universitas Negeri Medan	Renstra	403	30%	C-
18	Universitas Teuku Umar	Website	432	14%	D+
19	Universitas Syiah Kuala	Renstra	447	18%	D+
20	Universitas Andalas	Renstra	467	23%	C-
21	Universitas Medan Area	Renstra	472	22%	C-
22	Universitas Negeri Yogyakarta	Renstra	483	26%	C-

23	Universitas Hasanuddin	Financial Statement	488	3%	D-
24	Universitas Bengkulu	Annual Report	493	22%	C-
25	Universitas Mataram	Renstra	500	22%	C-
26	Universitas Sam Ratulangi	Renstra	518	21%	C-
27	Universitas Halu Oleo	Renstra	537	23%	C-
28	Universitas Pembangunan Nasional	Renstra	541	15%	D+
29	Universitas Bangka Belitung	Renstra	546	12%	D
30	Universitas Negeri Padang	Renstra	549	25%	C-
31	Universitas Nasional	Rector's Report	562	15%	D+
32	Universitas Terbuka	Renstra	565	26%	C-
33	Universitas Maritim Raja Ali Haji	Performance Report	571	16%	D+
34	Universitas Jember	Renstra	576	26%	C
35	Politeknik Negeri Jakarta	Performance Report	587	18%	D+
36	Universitas Pendidikan Indonesia	Renstra	596	16%	D+
37	Universitas Negeri Surabaya	Renstra	605	10%	D
38	Universitas Atmajaya	Renstra	614	22%	C-
39	Universitas Negeri Malang	Financial Statement	617	14%	D+
40	Universitas Gunadharma	Renstra	618	25%	C-
41	Universitas Muhammadiyah Surakarta	Renstra	640	23%	C-
42	Universitas Tanjungpura	Financial Statement	649	11%	D
43	UIN Maulana Malik Ibrahim	Renstra	654	34%	C+
44	Universitas Lambung Mangkurat	Renstra	679	25%	C-

45	Universitas Samudra	Renstra	693	23%	C-
46	Universitas Khairun	Website	695	18%	D+
47	UIN Sumatera Utara	Renstra	696	22%	C-
48	Universitas Pendidikan Ganesha	Renstra	699	32%	C

Source: The Processed Secondary Data (2019)

Table 1 shows the majority of the universities are ready for sustainability reporting as indicated by the percentage of GRI standard disclosure covered and the report card grades. Basically, approximately 54% were considered “ready” with 2% excellence, 6% good and 46% in average state.

According to the report card grades A to D of McIntosh et al. (2001), only Semarang State University had the most comprehensive disclosure of 85%, which is in the excellent category A while the least was Universitas Hasanuddin with 3% classified as Poor/Unsatisfactory category D-. Moreover, 3 were categorised as 'good' (B+, B, B-) and they include Bogor Agricultural Institute (IPB) with 58%, Diponegoro University with 41%, and Sepuluh Nopember Institute of Technology (ITS) with 51%. There are also 22 universities in the average/satisfactory category (C+, C, C-) and 22 others in the poor/unsatisfactory class (D+, D, D-). Furthermore, the information about the level of sustainability reporting readiness is presented in Table 2.

From the GRI published information, it was observed that the disclosure rate was averagely 23% and this is relatively low compared to the 37% recorded in Canada by (Fonseca et al., 2011) and 48% in Lithuania by (Dagilienė & Mykolaitienė, 2016). This means the level of information disclosure is currently limited in scope.

Table 2: The Level of Sustainability Reporting Readiness

Percentage of Reporting	Grade	University	Percentage of University	Total	Meaning
60-100%	A	1	2%	1 (2%)	Excellent
60-65%	A-	0	0%		
54-59%	B+	1	2%	3 (6%)	Good (Above Expectation)
46-53%	B	2	4%		
40-45%	B-	0	0%		
34-39%	C+	2	4%	22 (46%)	Average (Satisfactory)
26-33%	C	1	2%		
20-25%	C-	19	40%		
14-19%	D+	17	36%	22 (46%)	Poor (Unsatisfactory)
6-13%	D	4	8%		
1-5%	D-	1	2%		
0%	F	0	0%	0 (0%)	Failure
Total		48	100%	100%	

Source: The Processed Secondary Data (2019)

Table 3 shows the universities have complied with the General Standard Disclosures with 58% or B+ while the suitability of the information on Special Standard Disclosures and Campus Sustainability Assessment Instrument is still relatively small with 22% or C- and 18% or D+, respectively. The most frequent subcategory was Environment with 22% for disclosure of Specific Standards and research and 23% for Campus Sustainability Assessment Instruments, and this shows profile, strategy, and environmental performance are common activities in the entities. Moreover, the focus was on primary activities of the universities which are required to be disclosed broadly. However, the percentage shows the disclosure made was not adequate.

In recent times, individuals are becoming aware of the environmental impact of several activities on the surrounding communities due to the observed effects of these actions as well as related protests. Moreover, the compliance level of GRI G4 by universities is presented in Table 3.

The disclosure related to the economy and society such as human rights, society, and products of accountability was observed to be inadequate and despite the creation of new policies, there is a need to consider cost-benefits. It is important to note that green building indicators and curriculum are important for universities due to the pedagogical role of the structures in the lives of students, staff, and the whole faculty (Fonseca et al., 2011). It has been reported that the design of buildings and tertiary institutions does not influence the educational process but supports it (Adomssent et al., 2007). The low level of curriculum and

evaluation indicators showed sustainability principles were not integrated into lecture materials and activities and this means the universities have not been contributing to sustainable development.

Table 3: The Compliance Level of GRI G4 & Campus Sustainability Assessment Instrument

Category		Total of Indicator	Average Indicator Disclosed (%)
1	General Reporting Standard	7	58%
2	Special Reporting Standard	46	22%
	2.1 Economic	4	18%
	2.2 Environment	12	22%
	2.3 Social	30	19%
	a. Labour Practice	8	35%
	b. Human Right	10	13%
	c. Society	7	18%
	d. Product Responsibility	5	8%
3	Campus Sustainability Assessment Instrument	20	18%
	3.1 Research	7	23%
	3.2 Curriculum and Teaching	7	15%
	3.3 Building Friendly	6	16%
Total		73	

Source: The Processed Secondary Data (2019)

The Mann Whitney Test showed there was no significant difference between UI Green Metric World Rank on Sustainability Performance and GRI G4 Index on Sustainability Reporting with a significant value of $0.8119 > 0.05$. There was also no significant difference between public and private universities in reporting sustainability information with $0.9889 > \text{sig } 0.05$. This means sustainability performance and reporting are not significantly different. Therefore, even though the universities have practiced sustainability to a certain level as shown by the Green Metric World Ranking, they are not aware or do not have the intention of reporting, as evidenced by the relatively low coverage of the GRI disclosure standard. These findings are also not in line with the Stakeholder Theory assertion that an entity with excellent performance is more likely to obtain shareholders' legitimacy and fulfill the required information needs.

Table 4: Mann Whitney Test Sustainability reporting and performance

Test	Statistic	Category	Result	Meaning
Normality	Shapiro Wilk-test	Private University	Sig 0.04882	Abnormal
		State University	Sig. 0.0000	Abnormal
Sustainability Reporting	Mann Whitney	High Rank (32)	Sig. 0.7670	No Significant Differences
		Low Rank (16)		
	Mann Whitney	State University (40)	Sig. 0.9226	No Significant Differences
		Private University (8)		

Source: The Processed Secondary Data (2019)

Moreover, several channels were observed to be implemented by these universities. The results also showed there is no difference between performance and sustainability reporting due to several factors. For instance, the universities require approval from authorities to provide certain reports and it can also be due to the inadequate and integrated documentation preventing the disclosure of information. Furthermore, the disclosures met the expectations of the stakeholders and it is also possible the low response observed leads to low disclosure. Lastly, some GRI indicators were not used because they do not apply to universities.

The universities reporting channels and forms were diverse with the most popular being strategic planning (renstra) and the reports generated were discovered not to be integrated with 18 of 66 not presenting financial statements. Moreover, Indonesian universities can be considered ready to implement sustainability reporting, since 54% already made disclosure through reports at 2% excellence, 6% good, and 46% average ratings.

Conclusion

General Standard Disclosures was considered most by the universities especially with the “environment” subcategory while “research” for Campus Sustainability Assessment was least disclosed. However, Product Responsibility for Special Reporting Standard and Curriculum and Teaching for Campus Sustainability Assessment Instrument were also in the subcategories. This means universities need to make disclosures related to environmentally friendly buildings and curriculums due to the availability of limited space to discuss profiles, strategies, and organisational governance. Moreover, the university sustainability reporting in Indonesia is relatively low compared to other countries, due to the unwillingness of stakeholders to facilitate educational changes and environmentally friendly policy-making. The Universitas Negeri Semarang and Hasanuddin University were observed to have the highest and the lowest percentage of compliance respectively.



There are no significant differences between Sustainability Performance and Reporting, as well as Reporting of Public and Private Universities. Universities already practising sustainability as evidenced by the Green Metric World Ranking, are not aware or do not have the intention of reporting, as evidenced by the relatively low coverage of the GRI disclosure standard. These findings are not in line with the Stakeholder Theory assertion that an entity with excellent performance is more likely to obtain shareholders' legitimacy and fulfill the required information needs.

Contribution

This research provides evidence of universities' sustainability reporting channels and also shows performance is achieved and presented differently, to explain the gap between sustainability reporting and performance disclosures. The results also indicate the level of readiness for implementation.

Limitations and Suggestion

The study is limited to universities listed in the 2018 UI Green Metric World Rank and this means the sustainability performance represented by the rank in this list might be subject to validity issues and the samples used mostly include state universities covering 40 out of 48. Moreover, the statistical test did not show the difference between private and state universities, while the low coverage GRI sustainability reporting shows some of the indicators were not applicable for university-specific characteristics.

Recommendation

It remains unclear if the universities are not aware of sustainability performance reporting, therefore, future studies need to focus on the university's view on sustainability reporting, if the GRI disclosure standard is entirely suitable for educational institutions, and the existence of stakeholder demand for reporting. Further investigation is also needed to determine the reasons sustainability performance is not usually reported.

In practice, universities need to consider sustainability report as a dynamic tool, not only as a medium of communication but also as a valuable document to enhance stakeholders' interests as well as relationships with local and international communities. Moreover, considering the roles of universities in sustainable development, authorities need to set the guidelines on sustainability reporting and its mandatory or voluntary nature. Universities also need to educate the public on the impact of their activities on the environment while improving performance and disclosure.

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