

GREEN ACCOUNTING BASED ON UNIVERSITY SOCIAL RESPONSIBILITY: UNDERSTANDING AND CONCERN IN APPLICATION



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Abstract

Corporate Social Responsibility (CSR) in higher education called University Social Responsibility (USR) is synergized in the Tri Dharma of Higher Education. This study aims to see the understanding and concern of the Bengkalis State Polytechnic (Polbeng) regarding green accounting based on USR. This research is a mixed method research, the quantitative approach is used with index analysis with the help of SPSS, while the qualitative approach is using interviews and focus group discussions. The population in this study was the entire academic community of Polbeng with purposive sampling technique. The results showed that the index scores on 4 aspects of green accounting, namely environmental awareness, environmental involvement, environmental reporting and environmental auditing were good. Based on the results of interviews and FGDs, it is known that in general Polbeng understands and cares about the environment, although there is no specific policy regarding its implementation.

INTRODUCTION

Along with the development of today's world, every organization (including universities) is expected to make a positive contribution to its social environment, namely through Corporate Social Responsibility (CSR) or in higher education called University Social Responsibility (USR). The implementation of USR is an embodiment of the commitment built by universities to contribute to improving the quality of people's lives, the measure used to assess USR in universities is to see how much universities provide 'color' for social, economic and environmental life for the population or society (Astuti, 2014). surrounding. In addition, universities are also responsible for the world of education and the implementation of social responsibility which is synergized with the application of the Tri Dharma of higher education, so that it becomes an integrated unit for the welfare of the community. The existence of a university not only forms civilized human beings but also builds civilization for the world. Over time, the goals of higher education have changed very rapidly, especially in Indonesia. Higher education does not only manage academic fields, but also non-academic fields that must be managed properly and orderly by universities, including financial management that cannot be separated from environmental costs. Nowadays, the development of issues related to social responsibility is increasingly being discussed. Not only profit-oriented, non-profit-oriented companies such as universities also

have a responsibility to their social environment. Every organization must adapt by participating in protecting the environment, one of which can be seen in the field of accounting, this concept is called "Green Accounting".

Green Accounting is applied in universities as a form of university responsibility to the community, which has a direct impact on the future of the world. The concept of CSR in universities is known as University Social Responsibility or USR. The form of higher education's concern for the environment must be followed by involvement in efforts to overcome environmental problems as a result of the organization's activities. All organizations (including universities) are expected to respect human rights and other international standards, and they must contribute to shared values (Vanclay & Hanna, 2019). Principle 13 of the United Nations Guiding Principles on Business and Human Rights states that business enterprises and other organizations should seek to prevent or reduce adverse human rights impacts that are directly related to their operations, products or services through their business relationships, even if they do not contribute to those impacts (Ruggie, 2011).

University Social Responsibility is a concept of a university's social responsibility towards its environment. Disclosure of information related to the implementation of USR at universities is not yet mandatory in accordance with financial accounting standards in Indonesia, but as an institution that is closely related to the environment, it is necessary for universities to disclose USR. One of the measures used to assess the USR of higher education is to see how much the university provides a "color" for social, economic and environmental life for the surrounding population or community (Baried et al., 2012). In principle, in higher education, the concept of university social responsibility is reflected in the Tridharma of Higher Education, in that concept there are interrelated similarities, namely Education, Research and Community Service.

State Polytechnic of Bengkalis (POLBENG) as one of the state universities in Bengkalis Regency, annually accepts more than 500 students. This condition has a direct impact on the social environment in Bengkalis Regency, especially in the campus environment. Therefore, it is important for Polbeng to pay attention and consider the environmental impacts resulting from its operating activities. In addition, the Covid-19 pandemic that has hit the world since the beginning of 2020 has a real impact on the social environment.

Few studies address the sustainability reporting perspective of the higher education sector. If we analyze the reasons for the need for reports in the education sector, then we can use a theoretical framework based on neo-institutional and stakeholder theories. Universities as large organizations cannot be separated from various stakeholders, therefore they must be managed according to their wishes (Ceulemans et al., 2015). A culture of dialogue reporting with stakeholders should be developed in higher education accounting (Lange & Kerr, 2013). As an interesting topic, many researches on Green Accounting and University Social Responsibility have been carried out starting from national and even international. Rifani & Molina (2021) who researched the comparative study of the implementation of green accounting based on university social responsibility at State Universities and Private Universities in Jakarta, the results of his research showed that there were significant differences between State and Private Universities in implementing Green Accounting, especially in indicators of environmental involvement. This is also in line with research conducted by Prasetyo et al., (2020) which examined a comparative study of the implementation of green accounting based on university social responsibility in Pontianak which found that there were significant differences between Tanjungpura University and other universities in Pontianak City on environmental involvement, environmental reporting, and environmental audits; As for environmental care, there is no difference between Tanjungpura University and other universities in Pontianak City. As a legal entity, every organization (including universities) has a responsibility to its social environment. According to Sadiku et al., (2021) Green Accounting is a policy that is relevant everywhere, the government of every country must proactively promote environmental awareness and pressure to bring green accounting practices to the forefront of accounting. Green accounting should be introduced in the accounting curriculum.

Research by Vanclay & Hanna (2019) with the title University social responsibility in the context of economic displacement from the proposed upgrading of a higher education institution: The case of the University of Groningen Yantai campus found that as a world-class educational institution, UG and CAU should carry out appropriate social responsibilities and concerns. However, as evidenced in the UGY project, the performance of UG and CAU shows that they do not fully consider the impact and needs of existing employees, or their CSR obligations as institutions. Research conducted by Pramitari et al., (2019) with the title Green Accounting Based on University Social Responsibility at Bali State Polytechnic found the results that the level of environmental awareness and environmental involvement at the Bali State Polytechnic was quite good but not yet supported by the existence of environmental reporting and environmental audits.

The "voluntary" nature of CSR disclosure causes organizations including universities to consider the benefits and disadvantages that will be obtained before deciding to disclose the social information. The university will disclose social information if the benefits of disclosing social information are judged to be greater than the disadvantages. In Indonesia itself, there is no accounting standard that requires universities to

submit information related to the activities carried out. Whereas CSR disclosure will indirectly add value to the organization. Suhayati (2011) states that the implementation of CSR sincerely will make the surrounding community respect the University, the image will increase and the positive effect will be better known and liked by the public so that the attractiveness of prospective students to study at the university is higher. The results of the are in line with research conducted by Rahmawardani & Muslichah (2020) which shows that the influence of CSR on company performance is positive and significant. However, according to research conducted by Faizah (2020), it was found that green accounting has no effect on financial performance which is measured using a net profit margin.

By promoting sustainable development practices in education, universities are able to demonstrate their commitment to socially responsible practices (Nicolaidis, 2006). Dahan & Senol (2012) stated that university social responsibility is one of the efforts to compete in the world of education, because it is one of the strategies that universities can do to get a good reputation. University social responsibility is part of the public relations program to maintain its existence in the midst of increasingly fierce competition between universities. This program also has an impact on various things including improving the image of a university Wijaya & Krismiyati (2016).

Several studies related to Green Accounting based on University Social Responsibility at the University include the following, Denovis & Rahmawati (2019) found that the USR at Andalas University can be said to be good, because almost all instruments are met. Meanwhile Hati (2018) found that there was a difference between Riau Islands University and Batam International University for the Environmental Involvement and Reporting variable, while there was no significant difference between Riau Islands University and Batam International University for the Environmental Awareness and Audit variable. Rifani & Molina (2021) examined the differences in the implementation of University Social Responsibility-Based Green Accounting between State and Private Universities in Jakarta and found that there was a significant difference for the environmental involvement aspect, while for other aspects it did not show a significant difference

In the research of Teoh and Thong (1986) that an organization can be categorized as taking part in protecting the environment if it has attention to the environment (Environmental awareness) itself, which is then followed by the organization's involvement in environmental problems (Environmental Involvement).). This needs to be followed by environmental reporting (Environmental Reporting), especially the organization's performance in overcoming the impact of organizational activities on the environment, which is then enhanced by environmental auditing activities (Environmental Auditing) to measure and evaluate organizational performance. Therefore, it can be concluded that at least four factors are needed in terms of organizational responsibility to the environment, namely environmental awareness, environmental involvement, environmental reports, and environmental audits. From the assumption that universities are not obliged to disclose information on social responsibility as well as comparisons from various studies, the authors are interested in conducting research with the title "Green Accounting Based on University Social Responsibility: Understanding and Concern in Application (Study Case at State Polytechnic of Bengkalis)

Based on the background of the problem described above, the formulation of the problem in this study is how understanding and concern in implementing Green Accounting Based on University Social Responsibility at Bengkalis State Polytechnic are associated with 4 Green Accounting Items, namely Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Audit, While the purpose of this study is to determine understanding and concern in the application of University Social Responsibility-Based Green Accounting at Bengkalis State Polytechnic, which is associated with 4 Green Accounting Items, namely Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Auditing

METHOD

This type of research is mixed method research. The quantitative approach is carried out by describing primary data sourced from e-questionnaires about the understanding and concern of the Bengkalis State Polytechnic in the application of Green Accounting based on University Social Responsibility (USR). The population in this study was the entire academic community of the Bengkalis State Polytechnic using the Purposive Sampling Technique with 120 respondents. In this study, researchers used an instrument in the form of a questionnaire or questionnaire. The list of questions in the questionnaire is compiled based on research variables, namely Green Accounting Based on University Social Responsibility which according to Teoh and Thong (1986) in there are four aspects: Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Auditing with a Likert scale

The data analysis technique used SPSS by first testing the validity and reliability of the research instrument. The quantitative descriptive technique in this study uses the following provisions and techniques:

1. The questionnaire uses a Likert scale Strongly Disagree (1), Disagree (2), Neutral/Don't know(3), Agree (4), and Strongly Agree (5)
2. Then give a score to the questionnaire that has been filled with the following techniques;

$$\text{Score} = T \times P_n \dots\dots\dots(1)$$

Where T represents the total number of respondents who chose and Pn refers to choice of likert score numbers

From the above calculation, you can find out the Total Score for calculating the index. Then determine the highest score (Y) and the lowest score (X) with the following formula: Y=the highest Likert score x the number of respondents (5 x 90 = 450) and X = the lowest Likert score x the number of respondents (1 x 90) = 90

a. Index formula % = Total Score / Y x 100%

b. Interval Formula

$$I = 100 / \text{number of likes}$$

$$I = 100 / 5 = 20$$

$$I = 20$$

The result above is the interval from the lowest 0% to the highest 100%. Based on the interval above, the interpretation of the score is as follows:

Table.1
Intervals and Descriptions

No	Intervals	Descriptions
1	0% - 19,99%	Very Less
2	20% - 39,99%	Not Enough
3	40% - 59,99%	Enough
4	60% - 79,99%	Good
5	80% - 100,00%	Very Good

Source: Data Processed, 2021

After calculating the data from the questionnaire, the next step is to interpret the results of the calculations and the data that has been collected. It ends by drawing conclusions from all the results. In an effort to refine and confirm the descriptive results, this study also used a qualitative approach using interviews and Focus Group Discussions

RESULTS

This research was conducted from April - November 2021. The data in this study were collected by distributing e-questionnaires. The e-questionnaires were distributed as many as 120 questionnaires with a return rate of 75%, namely 90 questionnaires. The following are the details of the number of questionnaires returned:

Table 2.
Questionnaire Distribution

Descriptions	Amount of Respondets
Questionnaire Distribution	120
Questionnaire Return	90
Amount that can be processed	90

Source: Data Processed, 2021

To ensure that the distributed questionnaires are feasible to be processed, it is necessary to test the quality of the data with validity and reliability tests. The results of validity testing obtained through the SPSS program show that all question items in the questionnaire have R value > R table so that it can be concluded that all items are valid. reliability is done to determine the extent to which the measuring instrument provides consistent results or in other words reliability is used to test the stability of the scale (internal consistency). The results

of the instrument reliability test with SPSS show that all test items have a Cronbach alpha value above the number 0.6 so it can be stated that all questions are reliable.

In this study, the researchers limited only to the concept of understanding and caring in the application of Green Accounting based on University Social Responsibility related to 4 (four) aspects which are explained as follows:

1.Environmental Awareness

In the aspect of environmental awareness, there are 8 question items. From the 8 question items, Polbeng got an average score of 73.67% or good category.

Table 3
Environmental Awareness Index

Indicator	Score	Index (%)
P1	350	77.7
P2	334	74.2
P3	335	74.4
P4	308	68.4
P5	315	70
P6	307	68.2
P7	357	78.2
P8	351	78
Average		73.67 % (GOOD)

Source: Data Processed, 2021

Table 3 shows that the level of concern is categorized as good. According to Neolaka (1991), environmental awareness is a state of awakening the soul to something which in this case is related to the environment, which can be seen in the behavior and actions of each individual.

2.Environmental Involment

In this aspect there are 11 question items. From the 11 question items, Polbeng got an average score of 71.43% or good category.

Table 4
Environmental Involvement Index

Indicator	Score	Index (%)
P1	320	71.11
P2	318	70,67
P3	310	68.89
P4	344	76.44
P5	325	72.22
P6	326	72.44
P7	326	74.67
P8	328	72.89
P9	335	74.44
P10	255	56,67
P11	339	75.33
Average		71.43% (Good)

Source: Data Processed, 2021

Table 4 shows that the level of involvement of the Polbeng is categorized as good. Environmental involvement in higher education is a response from the academic community in an effort to realize the expectations of the surrounding environment which is realized by proactive and beneficial actions and activities for the environment.

3.Environmental Reporting

In this aspect there are 3 question items. From the 3 question items, Bengkalis State Polytechnic got an average score of 69.56% or good category.

Table 5
Environmental Reporting Index

Indicator	Score	Index (%)
P1	311	69.11
P2	312	69.33
P3	316	70.22
Average		69,56 % (Good)

Source : Data Processed, 2021

Table 5 shows that at the Polbeng the Environmental Reporting Aspects are categorized as good. In its development, accounting has played a greater role by not only reporting financial information, but also playing a role in voluntary disclosure of information about costs or environmental activities through financial reports. One of the standards for disclosure of social responsibility is the standard developed by the Global Reporting Initiative (GRI).

4. Environmental Auditing

In this aspect there are 4 question items. From the 4 question items, Bengkalis State Polytechnic got an average score of 71.67% or good category.

Table 6
Environmental Auditing Index

Indicator	Score	Index (%)
P1	317	70.44
P2	327	72.67
P3	325	72.22
P4	321	71.33
Average		71.67% (Good)

Source: Data Processed, 2021

Table 6 shows that at the Polbeng the Environmental Auditing aspect is categorized as good. An environmental audit is an audit carried out to ensure that the programs carried out related to the environment have been running well. In practice, Bengkalis State Polytechnic has had an Internal Control Unit (SPI) which has a comprehensive supervisory task related to all campus operational activities in order to encourage the creation of Good University Governance. However, there is no mention of SPI activities related to the environment.

DISCUSSION

Based on the analysis, it can be concluded that the understanding and concern of the Bengkalis State Polytechnic towards Green Accounting based on University Social Responsibility as measured by 4 aspects, namely environmental awareness, environmental involvement, environmental reporting and environmental auditing are categorized as good with an index score range of 60-79.99%. In implementing green accounting based on university social responsibility, the first thing that must be owned by an entity, in this case a university, is awareness and concern for environmental problems. In this aspect, what is being studied is the conditions that cause the respondent's attention to environmental problems.

The first effort that can be made by universities in implementing Green Accounting based on University Social Responsibility is to build environmental awareness. The results of theoretical research on environmental

awareness from Neolaka (1991) state that awareness is a state of awakening the soul to something, in this case the environment, and can be seen in the behavior and actions of each individual. In the first aspect of Environmental Awareness, there are several indicators that indicate the implementation of concern for the environment. The result of the research shows that in Polbeng the highest index of environmental concern lies in policy indicators regarding environmentally friendly activities. Based on the results of interviews and FGDs, it is known that in general Polbeng's understanding and concern in implementing Green Accounting based on University Social Responsibility can be said to be good but there is no written policy. In addition, all components of higher education including Lecturers, Employees, Students have a desire to implement Green Accounting based on University Social Responsibility (USR). Even though the policy is written, there will be no appeals related to environmental care that have been carried out. Such as the slogan of a smoke-free campus, an energy-efficient campus, and other appeals

In the aspect of Environmental Awareness, the thing that must be understood is that the perception related to caring for the environment must start from oneself. USR in higher education is in the Tri Dharma of higher education, namely education and teaching, research, and community service. As a university, Polbeng has implemented the tri dharma. However, there are no activities that care about the environment. However, Polbeng leaders and stakeholders have the desire to apply this to the tri dharma of higher education. In practice, P3M Polbeng (community service unit) submits the theme or title of research and community service to each of the proposing teams. So far, research and community service have been found that lead to environmental awareness. The results of research from several researchers indicate that the aspect of environmental awareness is very important, because this is the key in implementing green accounting. The results of research by Denovis & Rahmawati (2019) show that environmental awareness at Andalas University is in a good category, this is also in line with research by Rifani & Molina (2021) which shows that public and private universities in Jakarta have commitment and Environmental awareness

The next step is Environmental Involvement is an organizational commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial, both for the Company itself, the local community, and society in general (Musyarofah, 2013). The procedure for implementing the application of USR-based Green Accounting which is carried out with a special team formed directly under the supervision of the appointed university leadership and evaluating the implementation and measuring the effectiveness of the implementation. Environmental involvement in higher education is a response from the academic community in an effort to realize the expectations of the surrounding environment which is realized by proactive and beneficial actions and activities for the environment. This is reflected in Polbeng stakeholders ranging from leaders, management, lecturers, educators, employees and students who participate in maintaining environmental cleanliness. Based on the results of interviews and FGDs, it is known that in terms of environmental involvement (Environmental Involvement), Polbeng does not yet have a special unit that handles environmental problems. However, the activities related to environmental care have been reflected in the Polbeng General Section.

The results of Denovis & Rahmawati (2019) research show that the average value of environmental involvement at Andalas University is 65.48% or it can be said to be good, in contrast to the results of research by Astiti (2014) at Yogyakarta State University in the aspect of Environmental Involvement which is categorized as low. Research by Rifani & Molina (2021) which is based on a negative mean difference shows that there are differences in environmental involvement between public universities and private universities in Jakarta, the average score for the State University group is lower than the private university group.

After the environmental involvement, it is continued with Environmental Reporting. Environmental reporting is required for the decision-making process as well as for the purpose of disclosing material and relevant information about universities. This variable is measured based on the answer to the availability of the entity's environmental performance report. In its development, the role of accounting science is not only to report financial information, but also to disclose information voluntarily, including environmental costs or activities. According to Sari & Hadiprajitno (2013), reporting is needed in order to build an information system for both the decision-making process and the need for disclosure of material and relevant information about universities.

In its application Polbeng does not yet have a report related to the environment. In its development, accounting has played a greater role by not only reporting financial information, but also playing a role in voluntary disclosure of information about costs or environmental activities through financial reports. One of the standards for disclosure of social responsibility is the standard developed by the Global Reporting Initiative (GRI). Based on the results of interviews and FGDs, it is known that in the aspect of environmental reporting (Environmental Reporting), Polbeng does not yet have a special report related to environmental concerns. This is because there are no programs or activities that specialize in this. Therefore, there is no specific budget for this.

The result of research by Ignastia (2017) shows that the environmental reporting aspect at Brawijaya University is still in the very low category with a percentage of 39%. This is because environmental reporting is still voluntary. This is also in line with research conducted by Rifani & Molina (2021) that at public universities and private universities in Jakarta, there is no direct environmental reporting related to green accounting.

The last step is to ensure whether the performance of the environmental conservation program that has been carried out is running effectively and efficiently, an environmental performance audit is required Or Environmental Auditing. This last variable is measured based on the answer to the availability of the environmental performance audit report of the university. Based on the results of interviews and FGDs, it is known that in the aspect of Environmental Auditing, Polbeng does not conduct environmental audits. This is due to the unavailability of environmental reports so that an environmental audit cannot be carried out by SPI Polbeng.

Environmental auditing is part of a long-term evaluation and inspection process, it should be an iterative process so that, if necessary, different groups can repeat it and compare results in order to reflect quantitative and qualitative changes (Hemmatfar et al., 2010). An environmental audit is needed as an evaluation process carried out by the person in charge of the business and or activity to determine the level of non-compliance with the laws and regulations in the field of environmental management related to the activity. (ministry of environment)

Polbeng does not make a report related to the environment, the Polbeng Internal Supervisory Unit (SPI) does not audit the environmental report. An environmental audit is an audit carried out to ensure that the programs carried out related to the environment have been running well. In practice Polbeng already has an SPI that has a comprehensive supervisory task related to all campus operational activities in order to encourage the creation of Good Governance University.

The results of this research are in line with research conducted by Ignastia (2017) related to the application of Green Accounting at Brawijaya University where Brawijaya University has high environmental awareness for Environmental Awareness and Environmental Involvement components. Meanwhile, for the Environmental Reporting component, Universitas Brawijaya has a very low level of concern, while for the Environmental Auditing component, Universitas Brawijaya has a moderate level of concern. Furthermore, the results of research conducted by Pramitari et al., (2019) regarding the application of green accounting at the Bali State Polytechnic resulted in a fairly good level of environmental awareness and environmental involvement at the Bali State Polytechnic but the existence of environmental reporting and environmental audits at the Bali State Polytechnic was not supported.

However, the results of this study are different from those conducted by Rifani & Molina (2021) who conducted a comparative study at State and Private Universities in Jakarta with the result that there was no difference between State Universities and Private Universities in Jakarta regarding the Environmental Awareness component. Both universities have awakened awareness and commitment in implementing Green Accounting based on University Social Responsibility. For the Environmental Involvement component, there is a difference in environmental involvement between the two universities, namely that the State University is lower than that of the Private University. The most significant difference is in the availability of studies or courses related to the environment. Furthermore, for the Environmental Reporting and Environmental Auditing components, there is no difference between the two universities. Both universities have not had environmental reports directly related to the environment and neither have there been environmental audits.

CONCLUSION

Based on the analysis, it can be concluded that the understanding and concern of the Bengkalis State Polytechnic towards Green Accounting based on University Social Responsibility as measured by 4 aspects, namely environmental awareness, environmental involvement, environmental reporting and environmental auditing are categorized as good with an index score range of 60-79.99%. However, this has not been supported by programs or activities that are specifically related to the environment, so there is no special budget related to the environment. Therefore Polbeng does not make reports related to the environment and Polbeng SPI also cannot conduct audits related to environmental reports. In the future, Polbeng intends and plans to be able to implement green accounting based on university social responsibility as a whole in accordance with green accounting aspects. This research is expected to be an evaluation material for universities, in this case the Bengkalis State Polytechnic applies Green Accounting based on University Social Responsibility comprehensively. The contribution of this research is hoped that it can provide input to universities to be able to implement USR. The application of USR in universities will indirectly provide more value in the eyes of stakeholders. In this research, there are still some limitations that can be taken into consideration for future

researchers to be able to conduct better research, which include: Limited knowledge of respondents regarding the research theme, so it takes time to provide an understanding regarding this matter. For further research, it can expand the object of research, and can add several other variables that may also contribute to the application of Green Accounting in Higher Education.

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