Analysis of University Social Responsibility towards Achieve UM Target 17 Dimensions of SDGS Goals

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Abstract. CSR can be referred as Green Accounting based on University Social Responsibilities (USR), which is an ethical strategy that has an impact on the quality of higher education performance. USR involves the entire academic community to take responsibility for the educational, cognitive and environmental impacts resulting from interactions between universities and society to produce sustainable humans [2]. Universitas Negeri Malang (UM) accepts approximately 10,000 students every year. This has an impact on the campus and surrounding environment, such as increasing air pollution, expanding land, increasing energy consumption, and so on. Therefore, this research attempts to analyze the implementation of Green Accounting based on 4 USR indicators at UM to achieve 17 dimensions of Sustainable Development Goals (SDGs). The results show UM is quite well established in regulating sustainable environmental policies but still does not have adequate environmental standards. For environment involvement, UM is quite optimal in synergizing policies and programs with the interests of a sustainable environment. In fact, UM curriculum is also connected to environmental protection activities where there are 477 courses related to the environment. Furthermore, the dimensions of environmental reporting and environmental audits are still low, even though UM has published a green campus report, it is not periodic and most of the academic community is not well informed.

Keywords: University Social Responsibilities, Green Accounting, Sustainable Development Goals

1 Introduction

The meaning and prospects of profit are increasingly broader, not only focused on monetary values but also the organization's responsibility to consumers, society, business partners, government and nature. Corporate Social Responsibility (CSR) is a medium that represents the responsibility of the business organization through performance indicators that are not solely oriented towards financial profits. In its development, CSR is no longer limited to profitable companies and organizations, but is also the responsibility of non-profit organizations and educational institutions, especially universities [1]. Social and natural responsibility has gone far beyond the "philanthropy" of the past, no longer only the contribution of business people but also universities in sustainable development by providing proactive solutions to social and environmental challenges [2].

Meanwhile, universities take a leading role in producing Learning Outcomes in accordance with the demands of the world of work. However, universities themselves are thinking about a number of transformation processes to face new challenges, namely globalization, going concern, innovation and technological development [3]. This stimulates important changes where it is not only responsible for educating and developing knowledge through research but also carries a mission to be involved in the longing of people's lives and nature. Related to this, universities have a broader social role in carrying out moral obligations which are realized through implementation and concrete action on social, ethical, economic, political and environmental problems [4] (see also[5]; [5], [6]; [6], [7].

This is stimulated by the fact that universities in their development have an important influence on life as a whole in the social, economic, political and even environmental sustainability fields [8] [10]. Apart from that, universities educate future leaders who will be influential in the future, so it can be said that universities act as "printers of values in society" [9][11]. This reflects that universities must promote sustainable community development in two different ways, on the one hand, developing knowledge according to expertise that has impact factors on the economy, society and the environment [10]. Meanwhile, on the other hand, by implementing and encouraging sustainable policies and research programs [11].

In the universities area, CSR is referred to as Green Accounting based on University Social Responsibilities (USR), namely an ethical strategy that has an impact on the quality of universities performance. USR involves the entire academic community to take responsibility for the educational, cognitive and environmental impacts resulting from interactions between universities and society to produce sustainable humans [12]. USR according to [13] see also [14]has 4 aspects, namely caring for the environment (Environmental Awareness), Involvement in preserving the environment (Environmental Involvement), Environmental Reporting (Environmental Reporting), and Environmental Audit (Environmental Audit).

Universitas Negeri Malang (UM) accepts approximately 10,000 students every year. This has an impact on the campus and surrounding environment, such as increasing air pollution due to motorbike fumes, expanding land to accommodate the increasing population, increasing energy consumption, and so on. UM's concern is manifested in the commitment to the UM Development Master Plan (RIP) for 2011-2030, where one of the components is creating an environment that is arranged in a beautiful, calm, psychological environment that is feasible and comfortable for learning.

Several implementations of UM programs related to USR-based Green Accounting are realized in the formation of river care communities, awareness actions to reduce campus emissions, environmentally friendly innovations using sengon leaves to prevent pollution of water ecosystems due to detergent waste, and so on. Therefore, this research attempts to analyze the implementation of Green Accounting based on 4 main USR indicators at UM to achieve 17 dimensions of Sustainable Development Goals (SDGs). This research includes an assignment scheme based on the faculty's superior roadmap in supporting UM programs to achieve SDGs goals.

2 Theoritical Review

2.1. University Social Responsibility (USR)

Technological advances and industrialization are in the spotlight in the world due to global climate change. With progress that has an effect on the environment, it has an impact on social inequality on the environment. According to [15], the influence that occurs regarding the framework of social responsibility and sustainability, especially for young people, currently has a broad impact on community organizations. Based on this progress, there are challenges that have emerged in facing the reform process in recent periods which have an impact on education. The influence of University and Organizational identity is enhanced by market forces as an important factor in facing new challenges [16]. Universities as one of the community organizations related to the academic context in social responsibility related to new models of academic administration or management [17]. Theoretically, [17] said this is still uncertain because the theory has not been explored continuously regarding the relationship between USR and universities.

University Social Responsibility (USR) is a form of Corporate Social Responsibility (CSR) implemented by the University. It can be defined that USR can be assessed with four (4) aspects used to determine an organization's ability to provide benefits including: Awareness of social problems, sources of information on social problems, required training, and organizational cooperation. This aspect can differentiate universities based on their capabilities using USR analysis [18] . The definition of USR is also explained by [12] that it is an ethical policy that influences the quality of performance in universities institutions consisting of students, managers, teachers and all workforce at the University. The existence of USR can advance interdisciplinary work between educators, scientists, politicians, students and stakeholders in terms of improving education, training and morale.

Several aspects regulated in the USR instrument [7] are as follows. First, good university governance which can be implemented through binding and consistent adherence to the organization's vision and mission, having and practicing a code of ethics and forming committees whose members are outside the organization (independent). The ethics committee has supervisory duties and functions which ensure that regulations related to labor standards, social and national and international laws are implemented consistently and compliance is maintained [19]. Apart from that, the ethics committee also supervises the implementation of policies so that they are always consistent in supporting the realization of a conducive climate in the work environment through strict rewards and sanctions related to gender equality, preventing discrimination, protection of obligations and human rights where all these aspects are reported openly, easily accessible and reliable [20].

Dialogue is part of accountability for stakeholders. The university is seen as an open environment that is independent, not contaminated or sterile from many interests so that it becomes a liaison for parties who are related (or not) and parties who have the power to influence (and are unable to influence) the performance of the university community. Universities must be responsive to all stakeholders, develop open and democratic relationships with all stakeholders in a reliable and honest manner in implementing and reporting what is mutually agreed upon [20]. This is done while still prioritizing the interests of internal stakeholders (students, academic staff, lecturers and researchers) and external stakeholders

such as alumni, government, industry, society, community organizations and partner universities). Risk mitigation will be more effective if the above dialogue involving internal and external parties is carried out consistently and responsibly.

Second, analyzes related to social and environmental impacts are carried out independently for early prevention. Self-diagnosis of environmental and social impacts. An important concept of USR management is that universities must be able to estimate the risks of the consequences of policies, both strategies and programs, on society and the environment. It needs to be understood that the sustainability perspective is a mainstream issue in developing university strategies and programs.

Universities must understand and be aware that whatever the university does has positive and negative impacts on society and the environment. Therefore, the next important thing besides planning strategies and programs is a risk mitigation system for impacts that are acceptable according to regulations and social values [19]. Without an acceptable and sustainable self-diagnosis by the university community, building a climate to always strive to grow and get used to getting better will fail. USR thus becomes an instrument for universities to responsibly encourage themselves to bear the negative impacts of the policies taken while simultaneously building a system to mitigate any negative impacts Click or tap here to enter text. Once again, self-diagnosis must be carried out openly and involve many parties as a way to implement responsible governance, build harmonious dialectics and reflect social responsibility for the social interests of all stakeholders.

Third, commitment to adherence to the mission and normative values of universities sustainability is reflected through two dimensions: first, participation in taking a role in providing solutions to social problems in the university environment. Second, building networks with social and environmental communities to continuously study and solve social and environmental problems [19].

2.2. Green Accounting

The rapid development of the global climate has increased the level of development and activities related to industry. The rapid growth of industry causes various bad threats to social welfare, especially in the environment. The problems that exist as a cause of rapid industrial growth are air, water, land and environmental pollution. Apart from that, there are several concepts and treatments of people who are aware of natural resources. One of the public's points of view regarding the environment is the accounting side which is called Green Accounting. The concept of green accounting has been around since the 1970s and was first introduced in Europe [12]. According to [22], green accounting encourages legitimate business entities to actively participate in preserving the environment in connection with the efforts of academics, accounting standard setters, professional organizations and government agencies.

Green accounting is accounting that applies cost calculations that are closely linked to environmental implementation and science. In the application of environmental accounting, there are legal weaknesses related to the lack of applicable accounting disclosures [23]. University Social Responsibilities (USR) is an indicator that reflects how society has a

commitment and awareness of social responsibility and sustainably protecting nature within the tertiary institution. USR consists of 4 main dimensions that indicate awareness of protecting the environment, namely attention and responsiveness to the environment (Environmental Awareness), environmental participation as a center of attention in policy making (Environmental Involvement), open, honest and reliable reporting regarding the protection of nature. (Environmental Reporting), and an audit of the university's efforts to protect and maintain the environment (Environmental Audit) [14]. It can be said that if a university implements these 4 dimensions, it can be categorized as having implemented Green Accounting which is built on University Social Responsibility (USR).

3 Research methods

The research is an action research study where the first stage of research activities is literature study, interviews and collecting primary data owned by UM. In the second stage, questionnaires were distributed to respondents, structural officials, lecturers, educational staff and students at UM. Next, the third stage is analysis of the questionnaires that have been returned and are suitable for analysis. It is hoped that the results of this analysis can help UM leaders in formulating policies regarding the implementation of USR-based Green Accounting at UM.

The questionnaire in this study used a non-test instrument where the media used was a questionnaire. The list of questions in the questionnaire is arranged based on research variables, namely the implementation of USR at UM using 4 environmental indicators developed by [13] and [14] namely Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Audit (Environmental Audit). Variables are measured using a Likert scale model which measures attitudes and real conditions expressed with numbers one to five. USR-based Green Accounting research instruments are as follows, first, environmental awareness (Environmental Awareness). In implementing Green Accounting based on USR, the most basic thing that UM must do is build awareness and commitment about the importance of USR. Therefore, several aspects studied are:

    a.   There are regulations governing environmental protection within the scope of UM
    b.   College leadership philosophy
    c.   Advice from college associations
    d.   There is self-suggestion from the entire academic community
    e.   There is a proposal from environmental institutions
    f.   There are suggestions from local people
    g.   Human Resources (HR) and Economic Resources (Road Map for research and community service) which contribute to safeguarding the natural environment
    h.   Research and community service are oriented towards environmental protection

Second, environmental involvement is reflected by forming a special team which was formed directly under the supervision of universities leaders to oversee the implementation of USR-based green accounting. In addition, the team is responsible for analysis and evaluation to measure program effectiveness. This is analyzed through several components, namely:

a. UM has an environmental unit
b. UM provides an optimal budget to protect the environment
c. There are effective and formal policies that regulate the limitation of natural resource consumption
d. There is a study of environmental protection due to the use of machines in operational activities

Third, environmental reporting (Environmental Reporting) is needed for the decision-making process as well as for the purposes of disclosing material and relevant information about the performance of universities institutions regarding the environment. This dimension is analyzed based on answers that have available environmental performance reports [26] as follows:

a. UM has published an environmental performance report
b. UM periodically publishes environmental performance reports
c. Performance reports are published and easy to access

Fourth, Environmental Audit. The next dimension is measuring whether UM has effectively built a conducive climate regarding environmental protection through policies, strategies and implementation of programs that care about the environment. This can be analyzed through responses to questions related to the implementation of audits of universities environmental performance reports which include:

a. There are USR-based green accounting audit reports in universities
b. Having an Internal Monitoring Unit (SPI) that is concerned about USR-based green accounting programs in universities.

Building a USR-based Green Accounting model towards UM achieving 17 SDGs.
The analysis technique used in this research is descriptive analysis which focuses on the causes of the academic community's attention to environmental problems, what conditions most influence each university leader to pay attention to environmental problems , and how much attention to the environment. Likewise, environmental involvement, environmental reporting, and environmental audits will also be assessed in this descriptive analysis. This is the basis for building a Green Accounting model towards UM achieving SDGS.

4 Results and Discussion

Green accounting, with its benchmark for USR implementation, is an important representation of universities caring for the environment. Awareness that every policy directly or indirectly has an impact on environmental sustainability. There are several aspects examined in this study to measure UM's concern for the environment. The study shows that 59.7% of respondents agree that UM has regulations related to the environment. In terms of UM, Chancellor's Regulation Number 50 of 2023 regulates the Protection and Management of the Environment at the State University of Malang which is further strengthened by the Chancellor's decisions including Chancellor's Decree Number 3.1.87/UN32/KL/2023 concerning Water Management in the Environment of the State University of Malang, Chancellor's Decree Number 2.1.218/UN32/KL/2023 concerning the Implementation of

Environmentally Friendly Transportation in the State University of Malang, one of which regulates every Friday as a car free day. Apart from that, regulations are also expressed in the form of circular letters from the Vice Chancellor II, including Circular Letter II. 2.2.95/UN32/II/KL/2023 Efforts to Prevent and Protect Land and Marine Ecosystems from Damage, Vice Chancellor II Circular Letter Number 2.3.107/UN32.II/KL/2023 concerning Management of Garbage and Waste Containing Hazardous and Toxic Materials (B3).

Next, the study also shows that 69.4% of students have played a role in protecting the environment, including students enthusiastically welcoming Car Free Day by forming groups cycling together to go to campus. The themes of student research that examine environmental issues are in accordance with the perspective of the field of science they are studying. Regarding the research theme, it is also supported by research results which show that 56.8% agree that the theme of research and service related to the environment is one of the focuses of research and service for the UM academic community. Apart from that, the establishment of a joint student activity unit to green Malang and Indonesian state universities is a reflection of the role of students in strengthening a sustainable environment.

Meanwhile, efforts to care for the environment were also demonstrated with 60.3% stating that UM had received support from both financial and human resources. Through Chancellor's Decree Number 2.1.163/UN32/KP/2023, the UM environmentally friendly campus management team (Green Campus) was formed with the responsibility of gradually realizing UM as an environmentally friendly campus, implementing the green campus movement through a sustainable infrastructure arrangement program, waste management , water, sustainable transportation and sustainable research and service. Meanwhile, financial resources can be demonstrated by budgets related to green campus investments such as establishing UM integrated laboratories and budgeted and executed financing to implement environmental regulations.

The next USR-based green economy indicator is environmental involvement which is reflected in several efforts, including UM programs related to the environment. This is reinforced by research results where 61.1% agreed that UM has programs related to the environment. The big program that covers all of UM's commitment to a sustainable environment is UM's participation in UI GreenMetric, namely a ranking of universities based on campus environmental management. The UI GreenMetric 2020 assessment is based on three pillars, namely Environment, Economy and Social with weighted assessment indicators consisting of Campus Condition and Infrastructure (15%), Energy and Climate Change (21%), Waste Management (18%), Usage Water (10%), Transportation (18%), and Education and Research (18%). As part of the performance target, of course UM strives to be the best part of UI Greenmetric, which is factual evidence of UM's involvement in a sustainable environment. Apart from that, involvement in the environment at UM is demonstrated by curriculum design that cares about the environment, where the study shows that 57.1% agree with this. According to the UM Green campus report 2022 / 2023, of the total 3,832 courses in all UM study programs, 477 are closely related to a sustainable environment.

Meanwhile, according to research results, environmental standards are 69.4% necessary for a sustainable environment at UM. Currently maximizing the green campus at UM is only strengthened by regulations but there are no standards as a guideline for the academic community in caring for and protecting the environment. Meanwhile, through environmental

standards, UM will be helped in constructing its own environmental management system. Environmental standardization does not aim to limit efforts and programs to achieve environmental preservation goals, but rather through environmental standardization it will provide direction for universities to achieve environmental sustainability in accordance with the achievement targets they desire. The success of the environmental management system built by UM requires commitment from all levels of the academic community, therefore it is necessary for UM to have environmental standards.

The results of the next research were that the environment was part of the teaching and learning process in the UM environment where 62.9% agreed to this. The learning process is closely related to the risk of academic stress which arises due to the pressure and demands of learning and assignments. Many studies have succeeded in proving how the natural environment is a support system for reducing stress (Ohly et al., 2016; Tyrväinen et al., 2014). Enjoying the natural environment in the form of exercise, relaxing, socializing and doing learning activities has a positive effect on mental and physical health (Ryan et al., 2014). Therefore, creating a healthy learning climate must be an important concern for UM, in fact this is one of the indicators of UI Greenmetric in the Setting and Infrastructure (SI) dimension. These dimensions are used to measure whether the campus can be called a green campus or not from the perspective of space for greening. Some of the measuring tools are the proportion of open space to the total area, the size of the forest area, water catchment and so on.

Next, one form of UM accountability in implementing USR is through environmental performance reports. Building information channels that are open and easy to access is an important part of the universities system. Reporting is a material and relevant part of the information channel. Universities stakeholders need social and environmental responsibility reports to make optimal decisions. Stakeholder satisfaction in terms of information disclosure is part of a university's reputation. In its development, the aspect of financial openness is not sufficient for decision making. Voluntary disclosures regarding environmental activities or environmental performance are gaining increasing prominence in information channels.

Almost all of the measuring instruments in this study show that the community does not know about sustainability reports, including 50% of the academic community not knowing that UM publishes a green campus report, 44.1% of the academic community not knowing that UM has a green campus report and 34% have never accessed the report. green campus. The results of this study reflect that accountability efforts in the form of disclosure of environmental responsibility are still not well socialized, even though on the one hand UM has implemented accountability by publishing online green campus reports.

The next dimension is environmental audits at UM as a form of supervision and control of sustainability-oriented policies. However, in this dimension, the study results show a low percentage value where 41.3% stated that they did not know that the Internal Audit Unit (SPI) had an environmental audit program and 41.6% stated that they did not know that SPI carries out environmental audits. This is in line with the fact that SPI has never monitored environmental activities and SPI does not have an environmental audit program. Apart from that, SPI also does not yet have auditors who have the competence to carry out environmental audits.

Environmental audits are structured and systematic monitoring and tracking activities to measure a university's responsibility towards the environment. The audit aims to analyze the

university's compliance with the environment and evaluate whether environmental responsibilities have been carried out. This is to identify potential risks related to university policies towards environmental sustainability. In a more comprehensive sense, the aim of an environmental audit is to be part of the movement to protect the natural environment and ensure that policies and programs do not have a negative impact on the environment.

5 Conclusion

This research seeks to determine green accounting practices based on USR at Universitas Negeri Malang using 4 main dimensions. The research results show that UM has concern for the environment which is strengthened by Chancellor's Regulations, Chancellor's Decrees and circulars. In the regulatory aspect, UM is quite well established in regulating sustainable environmental policies but still does not have adequate environmental standards. The second dimension is involvement with the environment where the research results found that UM is quite optimal in synergizing policies and programs with the interests of a sustainable environment. In fact, the UM curriculum is also connected to environmental protection activities where there are 477 courses related to the environment. Furthermore, the dimensions of environmental reporting and environmental audits are still low, where even though UM has had and published a green campus report, it is not periodic and most of the academic community does not know about this. Meanwhile, UM through the SPI unit has never had an environmental audit program and has never carried out an environmental audit.

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