

# SDGs Report of Islamic Higher Education Institutions

Nur Wahyu Ningsih<sup>1</sup>, Einde Evana<sup>2</sup>, Sudrajat<sup>3</sup>

[nurwahyu.ningsih107@gmail.com](mailto:nurwahyu.ningsih107@gmail.com)<sup>1</sup>, [eindeevana57@gmail.com](mailto:eindeevana57@gmail.com)<sup>2</sup>, [drajat239@gmail.com](mailto:drajat239@gmail.com)<sup>3</sup>

Accounting Department, University of Lampung, Lampung, Indonesia<sup>123</sup>

**Abstract:** The purpose of this study is to investigate the connection between age university and the SDGs report disclosure in Islamic higher education institutions. The study analyzed the data using a nonparametric test and a disclosure index, both of which are quantitative methods. The findings indicate that there is no relationship between the age of universities and the SDGs report disclosure. A thorough awareness of the impact of age universities and university commitment to the SDGs is essential for promoting inclusive, egalitarian, and sustainable institutions, even though age universities have no influence over the dissemination of SDG reports. The results of this study have significant ramifications for scholars, practitioners, and policymakers working in the field of higher education.

**Keywords:** age, higher education, SDGs report, sustainability

## 1 Introduction

In order to guarantee that "No-one is Left Behind," the Sustainable Development Goals (SDGs) are an agenda for sustainable development that advocates for reforms founded on universal, integrated, and inclusive principles. The 17 goals and 169 targets that make up the Sustainable Development Goals (SDGs) have been approved by 193 UN members, including Indonesia. Presidential Regulation No. 59 of 2017 on the Implementation of Achieving Sustainable Development Goals (SDGs) is the document that formulates the SDGs in Indonesia. The central and regional governments, civil society organizations, and other players in the SDGs' implementation can use this presidential regulation as a guide.

Sustainability has become a major focus in higher education as global awareness of environmental, social, and economic issues increases. Sustainability reports are an important tool for universities to show their commitment to sustainable practices. Sustainability issues have become a major concern in various sectors, including higher education, in recent decades. Universities, as centers of education and research, have a strategic role in promoting sustainability practices. To achieve this, the implementation of sustainability reports as a policy strategy in decision-making is very important. The importance of sustainability in universities allows universities to have a dual responsibility by educating future generations and ensuring their operations are environmentally friendly. Sustainability education in universities allows the integration of sustainability principles in the curriculum, research, and campus activities, which produce graduates who are aware of the importance of sustainability and create a positive impact through greener operational practices. [1] reveals that universities play an important role in directing society towards sustainable development through education, research, and community service. Sustainability report as a strategic tool, in which case the sustainability report is an important tool to assess, report, and improve the sustainability performance of the university. The report covers aspects such as energy efficiency, waste management, water use, and social engagement. By compiling sustainability

reports, universities can identify areas that need improvement and develop more effective strategies to achieve sustainability goals. [2] states that sustainability reports help universities in developing better policies and making more informed decisions. Sustainability reports in higher education have grown tremendously in recent decades. [1] states that more and more universities around the world are starting to adopt sustainability reporting practices as part of their commitment to sustainable development. These reports typically cover aspects such as energy efficiency, waste management, water use, and social engagement.

The implementation of sustainability reports in universities is inseparable from various challenges. One of them is the lack of awareness and understanding of the importance of sustainability among decision-makers and staff. In addition, collecting accurate and comprehensive data to compile reports is a challenge. [3] research states that limited resources and support from all stakeholders can hinder the implementation process of sustainability reports. Benefits for Decision Making: Sustainability reports provide structured data on the university's sustainability performance that is invaluable to decision-makers. This data helps in identifying priorities, formulating policies, and allocating resources. As such, sustainability reports become a strong foundation for more informed and sustainable decision-making, helping universities achieve their long-term goals. The research of [4] highlights that sustainability reporting can increase transparency and accountability, which in turn strengthens the decision-making process. While the benefits are obvious, there are some challenges in the implementation of sustainability reporting in colleges such as collecting accurate and comprehensive data, many universities, which in this case have limited budgets, face difficulties in allocating sufficient resources for the development and maintenance of sustainability reporting systems, and the absence of uniform standards for sustainability reporting in colleges can lead to variations in quality and report format. While there are frameworks such as the Global Reporting Initiative (GRI), they may not fully reflect the unique context of the university. Several universities in Indonesia have published sustainability reports regularly and continuously on the university website, this shows the important role of universities to be able to participate and uphold sustainability in Indonesia. . Older universities often have extensive networks and partnerships with other communities, industries, and institutions, which can support sustainability efforts. This long-standing relationship can facilitate effective collaboration in sustainability projects [1]. Based on the background and previous research above, the researcher aims to analyze the difference in the age of the university towards the disclosure of the SDGs Report of PTKIN in Indonesia.

## **2 Literature Review**

### **2.1 Institutional Theory**

Institutional theory provides an important framework for understanding how organizations, including universities, adopt and implement sustainability practices. This theory emphasizes that organizational behavior is influenced by the norms, values, and rules that apply within their institutional environment. In the context of higher education, the Sustainability Report can be seen as a response to institutional pressure from various stakeholders such as the government, society, students, and accreditation institutions. Sustainability Reports can also be seen as a tool to create institutional legitimacy. Colleges that are active in sustainability reporting can increase their legitimacy in the eyes of stakeholders by demonstrating their commitment to social and environmental responsibility. According to [5], organizations tend to adopt practices that are considered legitimate by their institutional environment to increase stability and legitimacy. Institutional theories also help explain variations in the application of Sustainability Reports in different geographical and

cultural contexts. For example, universities in countries with high environmental awareness and strict sustainability regulations may be more likely to adopt comprehensive reporting practices compared to countries where sustainability issues are not yet a top priority.

## **2.2 Legitimacy Theory**

Legitimacy Theory is a concept in social science that states that organizations are constantly striving to ensure that their actions are acceptable, recognized, and supported by society and their stakeholders. In the context of universities, the Sustainability Report serves as an important tool to obtain and maintain this legitimacy by demonstrating their commitment to socially and environmentally responsible practices.

One of the key aspects of legitimacy theory is transparency. Universities that publish Sustainability Reports demonstrate their commitment to transparency by providing clear and comprehensive information about their sustainability performance. By disclosing data on energy use, waste management, and other sustainability initiatives, universities can demonstrate that they are responsible and proactive in managing their environmental and social impacts [6]. Legitimacy theory emphasizes the importance of meeting stakeholder expectations. Colleges have a wide range of stakeholders, including students, staff, government, and local communities, who have certain expectations of the social and environmental responsibility of the institution. By compiling and publishing a Sustainability Report, universities can demonstrate that they are listening to and responding to the needs and expectations of their stakeholders, thus strengthening their legitimacy in the eyes of the public [7]. In addition to responding to external expectations, the Sustainability Report allows universities to take a proactive approach in managing sustainability issues. By identifying and reporting on sustainability initiatives, such as reducing carbon emissions or improving energy efficiency, universities can reinforce the perception that they are not only adhering to social norms but also leading the way in sustainability efforts. This can help universities build a positive reputation and strengthen their legitimacy [8].

In an increasingly competitive academic world, the legitimacy gained through sustainability practices can be a competitive advantage. Universities that are recognized for their commitment to sustainability tend to attract more students, researchers, and industry partners. The Sustainability Report serves as an effective communication tool to highlight these advantages and strengthen the university's position in global competition [9]. Colleges are also under pressure from various institutions and regulations that encourage sustainability practices. Through sustainability reports, universities can demonstrate their compliance with these standards and regulations, which in turn increases their legitimacy in the eyes of regulators and accreditation bodies. It is important to ensure that the university remains in a good position to receive support and funding from the government and other organizations [10].

## **2.3 Higher Education Sustainability Report**

A Sustainability Report is a report that communicates an educational institution's performance and commitment to sustainability. The report covers aspects such as energy, water, waste management, transportation, education, and research that focuses on sustainability issues. The Sustainability Report in higher education is a document that details the performance of the institution in the environmental, social, and economic fields. The report aims to increase transparency, accountability, and awareness regarding sustainability practices implemented on campus. The main objectives of the Sustainability Report in higher

education are (a) transparency: Providing clear and accurate information on the university's sustainability performance to all stakeholders, including students, staff, alumni, and the wider community; (b) Accountability: Increase institutional responsibility for its environmental impact, as well as promote better practices; (c) continuous improvement: Identifying areas for improvement and setting clear targets to improve sustainability performance over time; (d) decision-making: Provide a robust database for strategic and operational decision-making, and support the development of more effective and sustainable policies.

## **2.4 Benefits of Higher Education Sustainability Report**

There are several main benefits of implementing sustainability reports in higher education, namely: (a) transparency and accountability: Sustainability reports increase institutional transparency and accountability to stakeholders, including students, staff, and the surrounding community [2]. By reporting on sustainability performance, universities can build trust and demonstrate their commitment to social responsibility. (b) Better decision-making: Data collected through sustainability reports help decision-makers at universities to identify areas that need improvement and develop more effective strategies [4]. This allows the university to allocate resources more efficiently and achieve long-term sustainability goals. (c) Reputation and competitiveness: Universities that are active in sustainability reporting can improve their reputation in the eyes of prospective students, staff, and stakeholders. It provides a competitive advantage in attracting talent and resources [11] (d) Operational Efficiency: Identifying opportunities for cost savings through more efficient resource management practices. (e) Innovation and Research: Driving innovation through research and development projects focused on sustainability solutions. (f) Stakeholder Relations: Strengthening relationships with key stakeholders through transparent and participatory communication.

## **2.5 Disclosure of Age Institution and SDGs Report**

Legitimacy theory states that organizations have a duty to uphold the conditions of the social contract they have made with the environment in which they conduct business [7]. One tactic that addresses some parts of legitimacy concerns is sustainability disclosure. According to [12], older businesses have a higher chance than younger ones of living up to social standards in the business world [13]. In this instance, existing firms may provide more non-financial information due to their higher experience, which would validate their sustainability [14]. According to stakeholder theory, companies can meet stakeholder expectations by disseminating sustainability information. This enables companies to obtain the resources they need to accomplish their objectives, assuring their survival and long-term success. Donaldson. Furthermore, from this angle, established companies are more conscious of the fact that increased sustainability disclosure enables them to strengthen their brand and enhance their connections with all parties involved [14].

In addition, a university's age has a big impact on how committed it is to and how much it can contribute to the SDGs. An important contribution to sustainable development can be made by utilizing the established networks, resources, and knowledge that older colleges frequently possess. Younger colleges, on the other hand, might be more adaptable and creative in how they incorporate the SDGs into their basic operations and curricula. Research by [15], which examined how university attributes can affect CSR information disclosed online, was unable to identify a correlation. On the other hand, more seasoned colleges might use SDG disclosure

to fulfill their obligations under the social compact and enhance institutional credibility. Thus, the researcher develops the following second hypothesis in light of the theories and other study mentioned above:  
H1: Older and younger students at Indonesia's State Islamic Universities disclose SDG reports differently.

### 3 Method

#### 3.1 Research Category and Data

This study is an explanatory research and the approach of quantitative research was applied. This research relies on a positivistic paradigm [16] as well as a quantitative approach. The population of this study are State Islamic Higher Education at Indonesia. The data from the Directorate of Islamic Higher Education states that there are 58 State Islamic Higher Education Institutions (PTAIN) in Indonesia: 29 State Islamic Universities (UIN), 24 State Islamic Institutes (IAIN), and 5 State Islamic Colleges (STAIN).

#### 3.2 Operational Definitions

University Social Responsibilities (USR) refer to the ethical practices that profoundly impact the overall performance of a university, involving students, educators, staff, and administrators. These responsibilities are reflected in the university's commitment to responsibly managing its educational, intellectual, employment, and environmental impacts through community engagement, all aimed at promoting sustainable human development [17]. Aligned with the duty to uphold the Tridharma of Higher Education, universities are expected to actively contribute to the achievement of the Sustainable Development Goals (SDGs) and to serve as centers of excellence in their areas of expertise. This involves prioritizing SDGs in educational and teaching processes and partnering with the government and other stakeholders to monitor and evaluate the progress of the TPB/SDGs. The research in question uses the disclosure of sustainability development reports as a proxy. According to the Metadata of Global SDGs Indicators, Indonesia's TPB/SDGs Indicators comprise 17 Goals, 169 Targets, and 319 Indicators. The age of the university is measured by the total number of years since its establishment, in line with previous studies [18].

#### 3.3 Data Analysis Techniques

The analysis technique used in this research is the disclosure index. According to [16], the formulation, the numerical index is as follows:

$$\text{Score} = (\sum d_i / M) \times 100\%$$

Where,

Score = Sustainable Development Report Index

$d_i$  = 1 if a Sustainable Development Report is appropriate and 0 if the Sustainable Development Report is not appropriate (binary scale)

$M$  = total number of measured items (17 items).

The index serves as a data collection method designed to generate numerical information through a coding system that utilizes the numbers 0 and 1. This approach helps researchers gauge the extent to which universities adhere to the Sustainable Development Report index. The binary scale in this system only has two possible states: 0 and 1, where 0 indicates the

absence of a particular attribute, and 1 indicates its presence [19]. The variable "age of institutions" is calculated as the total number of years since the university was established, consistent with previous studies [18].

#### 4 Discussion

The following are the results of the hypothesis testing using Mann-Whitney Test for age institutions and SDGs report in Table 1.

**Table 1.** Hypothesis Testing Result-Age Institutions and SDGs Report

Test Statistics <sup>a</sup>	
	AgeUniversity
Asymp. Sig. (2-tailed)	.268

The results of the Mann-Whitney U test show an asymptotic significance value of 0.268, which exceeds the threshold of 0.05. Therefore, it can be concluded that Ha2 is rejected, indicating that there is no significant difference in the age of institutions among State Islamic Higher Education Institutions (PTKIN) in Indonesia concerning the disclosure of SDGs Reports. The research findings suggest that there is no significant difference in the age of State Islamic Higher Education Institutions (PTKIN) in Indonesia, whether older or younger, in relation to the disclosure of SDGs Reports. As a result, there is insufficient evidence to assert that the age of PTKIN in Indonesia significantly impacts the disclosure of SDGs Reports. The age of the institutions does not play a significant role in influencing SDGs Report disclosure, which contradicts the findings of [20]. However, this research aligns with earlier studies by [20], [20], and [16], who also found no relationship between a company's age and its level of disclosure. Both older and younger higher education institutions in Indonesia must make additional efforts to improve SDGs Report disclosure as part of the ongoing educational initiatives in the country.

#### 5 Conclusion

Disclosing SDG reports plays a crucial role in fostering sustainability within religious institutions and supporting the global commitment to the SDGs. Through transparency and accountability, religious organizations can make significant contributions to sustainability efforts. Age University exemplifies an institution that has recognized the importance of gender equality and the empowerment of women in leadership positions. However, a limitation of this research is that it only includes data from State Islamic Higher Education Institutions (PTKIN) in Indonesia. Future studies could expand the scope by incorporating data from both state and private higher education institutions, and further development of the research variables could be explored.

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