

Conference Paper

The Implementation of Green Accounting Based on University Social Responsibility (USR) With Independent Test

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ABSTRACT

This study aims to analyze the implementation Green Accounting based on University Social Responsibility (USR) in University. A systematic literature review is conducted from database with "university social responsibility" as the keyword. The articles were further filtered to specific literature that refer to the implementation of social responsibility with independent t-test and statistical test. Most of USR research used qualitative method. This literature review will understand the USR implementation with 4 dimensions consist of environmental awareness, environmental involvement, environmental reporting, and environmental auditing. The universities across the world need to be aware about environment for sustainability and the implementation of sustainability development goals in 2030. The finding articles can be explained from English and Indonesia sources. Relevant articles will be developed to understand the USR concept for improving the research scope.

Keywords: Green accounting, sustainability, university social responsibility

Introduction

Social responsibility is becoming increasingly important to discuss how to maintain competitiveness and sustainability in the context of globalization. University Social Responsibility is a translation in the context of the analogy of the term Corporate Social Responsibility (CSR) which is often translated as Corporate Social Responsibility. University Social Responsibilities (USR) represents the meaning of Corporate Social Responsibility because it is considered a non-corporate environment. The university's responsibilities are not only limited to education and research but must also contribute to the environment and local communities (Huang & Do, 2020).

Today, most universities in the world are aware of ecological impacts and have taken the necessary steps to align these impacts with social responsibility and sustainability goals (Ali et al., 2021). USR is an ethical policy that will greatly affect the quality of a university's performance. The parties involved include students, lecturers, all employees, and all higher education managers management who are responsible for the educational, cognitive, employment, and environmental impacts produced by universities through interaction with the community to produce sustainable human development by providing information that reflects the impact of the organization on the environment (Sari & Hadiprajitno, 2013).

The problem of plastic waste is not related to the instructions of the Minister of Research and Technology Number 1/M-INS/2019 concerning the prohibition of the use of drinking water packaging made from single-use plastic and or plastic bags in the ministry of research, technology, and higher education, thus motivating to conduct research related to implementation USR in the

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university environment. At the normative level, a methodological framework is needed to encourage social responsibility reporting at the university level (Dagilienė & Mykolaitienė, 2015).

Research by Jahamani (2003) stated that an organization can be categorized as taking part in protecting the environment if it has attention to environmental awareness, organizational involvement in environmental problems (environmental Involvement), followed by environmental reporting (environmental reporting), enhanced by environmental auditing activities (environmental auditing). Universities that apply these four dimensions indicate that they have implemented USR in their environment.

The purpose of this study was to determine the application of USR using quantitative methods through an independent t-test. An Independent t-test will test 2 samples in pairs. This is intended to determine whether there is a difference or not in the sample being tested.

Putri et al. (2021) researched USR at Petra Christian University and Widya Mandala University. The different test used in this study indicates that the variables of environmental involvement and environmental reporting are statistically different at Petra Christian University and Widya Mandala University. However, there is no difference between environmental awareness and environmental auditing.

Hati's opinion (2018) showed that there are differences between Riau University and Batam International University for the dimensions of Environmental Involvement and Reporting, while there is no significant difference between Riau University and Batam International University on the dimensions of Environmental Awareness and Auditing.

Material and Methods

This study describes a literature review that provides an overview of the implementation of USR using quantitative methods with an independent t-test. The USR concept includes four dimensions environmental awareness, environmental involvement), environmental reporting, and environmental auditing. The application of the USR concept at the university will be related to the existing literature and concluded following the existing data in the related literature so that research gaps can be identified.

The keyword for taking the article used "university social responsibility", "green accounting", and "social responsibility in university". Based on these keywords, this research collected five related articles to be reviewed.

Results and Discussion

The dimensions contained in the USR are mentioned by Astiti (2014):

Environmental awareness

Environmental awareness is an effort to raise awareness so that humans do not only know about waste, pollution, reforestation, and the protection of endangered animals but also raise awareness of the human environment. This is related to the commitment to the importance of environmental awareness throughout the academic community inside and outside the university as well as the commitment of top management to social and environmental awareness.

Environmental involvement

Environmental Involvement is the commitment of the university's top management to participate in sustainable economic development to improve the quality of life and the environment around the campus. In addition, the involvement of entire academic community in involving themselves in environmental organizations that aim to preserve the environment.

Environmental reporting

The implementation of USR by the university needs to be reported and informed to all campus stakeholders, such as the government, students, alumni, employees and graduate users.

Stakeholders will give a positive response if the university reports on the implementation of USR in the mass media or on the campus web. Thus, transparent and accountable of USR reporting will boost the university's reputation nationally and globally as well as improve the welfare of the surrounding community.

Environmental audit

An environmental audit is a systematic process that needs to be carefully planned, structured, and organized. This is because the environmental audit is part of evaluating the university's performance on its social and environmental responsibilities. Environmental audits reflect both quantitative and qualitative changes. An environmental audit is an audit carried out to ensure that the performance of programs carried out for environmental sustainability has been running well or not.

Literature review

Table 1. Research articles

No	Researcher	Title	Method
1	Putri et al. (2021)	Implementation of Green Accounting Based on University Social Responsibility (USR)	This research is a type of quantitative research and uses primary data. The test used is the Independent-test.
2	Hati (2018)	Analysis of the Application of Green Accounting Based on University Social Responsibility (USR) at the University of Riau Islands and Batam International University	The research method used is a quantitative method by analyzing data with different test techniques, independent sample T-test, and Mann Whitney U-Test.
3	Sari and Hadiprajitno (2013)	Supervision of "Green Accounting" Implementation Based on University Social Responsibilities (USR) at Semarang State University And Comparative Studies of Universities in Semarang City	This research uses descriptive analysis both related to the demographics of the respondents and the description of the variables. Inferential analysis used a normality test and independent t-test.
4	Severino-González et al. (2020)	Social Responsibility of Higher Education Students. Motivations for its Development in Times of Covid-19 in Chile and El Salvador	This study uses a quantitative approach with descriptive and transactional types. The instrument uses a Likert scale and considers a non-probability sample. The sample used is students only.

To be continued....

No	Researcher	Title	Method
5	Denovis and Rahmawati (2019)	Application of Green Accounting Based on University Social Responsibility (USR) at Andalas University Padang	This type of research uses descriptive quantitative. The population selected in this study were officials at Andalas University who were in the Rectorate Building and there were units in it. The selected units consist of the General Division, the Finance Division, the Academic Administration Bureau (BAA), the Internal Supervisory Unit (SPI), and LP2M. Test the validity and reliability of the questionnaire used to ensure the data used is valid and reliable.

Source: Research Data (2021)

Research related to USR has been carried out both domestically and abroad. Research in Indonesia states that the results are still inconsistent. Hati (2018) stated that there is a difference between Riau Islands University and Batam International University in the dimensions of Environmental Engagement and Reporting, while there is no significant difference between Riau Islands University and Batam International University for the Environmental Awareness and Audit variables. However, the findings of Sari and Hadiprajitno (2013) stated that environmental involvement has a difference between the State University of Semarang with other universities in Semarang.

The results that are not in line could be because the object used is not a university that has implemented environmental management accounting. In environmental reporting, the disclosure of environmental costs at universities is still minimally published. The findings of Putri et al (2021) stated that Petra Christian University had disclosed information related to environmental costs in its report. However, it has not been applied in general to other universities. For further research, the object can be universities that apply green accounting to give another insight and another result discussion.

Hypothesis testing carried out Severino-González et al. (2020) states that the research is only for students. This is not enough to describe the actual data. The implementation of USR itself involves many stakeholders, not only focusing on one stakeholder. Further research can be done by involving the academic community at the university to achieve top management to provide better results and findings.

Conclusion

There are several different results for the independent t-test for several articles. The problem includes the object does not apply environmental management accounting and does not publish the environmental reporting. For further research, using a university that applies environmental management accounting will give another finding. The related parties in the university should be involved to make the research data more represented.

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