



The Effect of Green Accounting Implementation on Islamic University Social Responsibility

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Currently, various environmental issues are completely unavoidable, and even the implementation has begun to be applied in multiple sectors, including the world of education. This study aims to determine the implementation of IUSR-based Green Accounting at the Islamic University in Surabaya by using Sharia Enterprise Theory as the theoretical basis. The total population of this study is 1,311 students, consisting of 556 State Islamic University of Sunan Ampel Surabaya (UINSA) students, 530 Muhammadiyah University of Surabaya students, and 225 Nahdlatul Ulama University Surabaya (UNUSA) students. They were chosen using simple random sampling with a total sample according to the calculation of the Slovin formula. The hypothesis in this study is that Green Accounting (X), as measured by the indicators of Environmental Concern (X.1.1), Environmental Involvement (X.1.2), Environmental Reporting (X.1.3), and Environmental Audit (X.1.4) have a significant effect on Islamic University Social Responsibility. The research variables were measured by indicators Al-Adl (Y.1.1), Al-Ihsan (Y.1.2), Maslaha (Y.1.3), and Tafwid (Y.1.4). The hypotheses were analyzed and tested using Partial Least Square (PLS) with SmartPLS 3.0 software, the results of which show that Green Accounting has a significant effect on Islamic University Social Responsibility. The implementation of green accounting in Islamic universities social responsibility should be implemented in every activity and activity that supports measurable environmental preservation through environmental performance at the university, which is measured by activities that support green accounting by participating in a green campus program so that the university's image becomes good in the eyes of society.

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INTRODUCTION

Community concerns related to environmental issues impact an organization's business activities directly or indirectly ([Dewi & Maryanti, 2018](#)). The organization implements Corporate Social Responsibility (CSR) as a form of responsibility to the community. To compile reports related to CSR, organizations use environmental accounting as a form of transparency to the community. Based on the Environmental Protection Agency (EPA), environmental accounting, known as Green Accounting, is an accounting science that identifies, calculates, and discloses avoidance costs and costs incurred as a result of the operational activities of an organization or company that can have an impact on society and the environment ([Princess et al., 2021](#)).

Research about Green Accounting based on CSR has been widely implemented by all types of companies, especially public companies in Indonesia as a form of transparency for their concern for the community and the surrounding environment ([Haryati & Anshori, 2020](#)). Suppose the company implements CSR as a responsibility to the community and the environment. In that case, the University or College also implements CSR, often referred to as University Social Responsibility (USR). USR is a concept of social responsibility towards society and the environment implemented by the University. The management of green accounting is following the objectives of Islamic economics, according to Yusuf Al-Qardhawi in his book "Islam is an Environmentally Friendly Religion" which states that fiqh is very concerned about environmental issues. The form of Islamic accountability that is carried out is reflected in how an organization is accountable for its environment which is reflected in four aspects, namely Al-Adl, Al-Iksan, Maslaha and Tafwid which are the spirit of Islamic CSR ([Wahyuddin, 2018](#)). Universities as educational institutions, are expected to be able to produce output with a mindset that is responsible for their environment so that they comply with green accounting aspects, which include environmental awareness, environmental involvement, environmental reporting, and environmental auditing. This mindset will form social responsibility within each individual to manage and maintain their environment. However, transparency and disclosure of the USR are still not required by financial accounting standards in Indonesia ([Sartika & Iznillah, 2022](#)). Disclosure of USR is still regulated by institutions related to the environment. One of them is the UI GreenMetric.

UI Green Metric ranks ten universities in Indonesia in 2021 and has been named a Green Campus. UI GreenMetric is an international ranking given to the Green Campus and Sustainability Environmental, which the University of Indonesia initiated in 2010. Based on the UI GreenMetric World University Rankings 2022 Guideline, there are 39 indicators grouped into six criteria, including Setting and Infrastructure, Energy and Climate Change, Waste, Water, Transportation, and Education and Research. These criteria are closely related to the Sustainability

Development Goals (SDGs) launched by the United Nations (UN) and are expected to be achieved by 2030.

An organization can be said to participate in protecting its environment if it has concern for the environment (Environmental Awareness), accompanied by the involvement of the organization in providing solutions to overcome problems related to the environment (Environmental Involvement), then reporting it (Environmental Reporting). Organizational performance must impact the environment, which can be identified by conducting environmental audits to measure and evaluate the organization's performance. (Environmental Performance) ([Haryati et al., 2021](#)). These four things are indicators of an organization that carries out social responsibility towards the environment and society. The concept of CSR is also growing until it is associated with religion or something religious. As research was conducted by ([Khurshid et al., 2014](#)) who developed a typology of proprietary CSR ([Carroll, 1979](#)) become Islamic Corporate Social Responsibility (ICSR). The typology of CSR proposed by Carroll has components: economic (meeting consumer needs, providing jobs with a reasonable salary and increasing capital for investment), legal (compliance with regulations and laws), ethical (adhering to the code of ethics, discrimination between right and wrong), wrong, honest/dishonest, and does not hurt other beings), and philanthropy (contributing to solving problems in society by investing in Education and social service or helping underprivileged members of society).

([Khurshid et al., 2014](#)) argue that Islam has values similar to the concept of CSR, where Islam believes that all humans are equal and interactions with others must be based on trust, equality, and justice. Islam also recommends protecting the environment because it is God's creation and God will not allow anyone to damage and not protect the environment and natural resources. The Qur'an also states, "Do not do bad things on this earth for Allah does not like anyone who does destruction on earth" (Qur'an, 20:77) ([Khurshid et al., 2014](#)). ICSR adopts the Shari'ah concept, a system of ethics and values that covers all aspects of human life, personal, social, political, economic, and intellectual, ultimately affecting the relationship with nature and other human beings.

The concept of CSR, in the end, does not only talk about the company's strategy for improving good and long-term financial performance. CSR is also related to activities to maintain the company's position in the eyes of the community and also in the environment so that the company's going concern is not problematic. The concept of CSR in Islam has broader implications related to Taqwa (Awareness of God). It can be said that business is a group of individuals who have a role and responsibility to serve Allah and the prophet in every situation so that humans have a sense of belonging. Responsibility to Allah as the creator and source of what is consumed and managed ([Dusuki \(2008\)](#) in ([Khurshid et al.,](#)

[2014](#)). In the end, ICSR has indicators including Islamic Economic Responsibility (making profits without hurting other parties), Islamic Legal Responsibility (obeying Islamic law), Islamic Ethical Responsibility (following Islamic values), and Islamic Philanthropic Responsibility (contributing to society).

The ICSR application is widely used in research in financial institutions, such as the banking sector ([Budi, 2021](#)), ([Bukhari et al., 2020](#)), ([Diyani & Oktapriana, 2020](#)), ([Iryani & Laela, 2021](#)), ([Print & Reskino, 2016](#)), ([Syed-Noh et al., 2018](#)). This research inspires how ICSR research can be implemented in the education sector, such as in universities. Research on ICSR in universities is still rare. One of the studies related to the implementation of ICSR in Higher Education was carried out by ([Tantina Haryati et al. 2021](#)). The literature defines social responsibility reporting differently. The definition of corporate social reporting is the process of conveying the social and environmental consequences of firms' economic actions to specific interest groups within society and society at large. This definition was expanded to include information on a corporation's activities, objectives, and public image about the environment, employees, consumer issues, energy usage, equal opportunities, fair trade, corporate governance, and the like ([Amran et al., 2017](#)); ([Gallhofer & Haslam, 2005](#)); ([Lardo et al., 2022](#)); ([Rounaghi, 2019](#)). The study revealed the implementation of green accounting, which consists of environmental awareness, involvement in solving environmental problems, environmental reporting, and organizational performance on environmental activities based on Islamic University Social Responsibility (IUSR). The IUSR indicators consist of Al-Adl, Al-Ihsan, Maslahah, and Tafwid.

The IUSR indicator is a development of ([Djakfar, 2007](#)) and ([Khurshid et al., 2014](#)), which consists of Al-Adl, Al-Ihsan, Maslahah, and Tafwid. Al-Adl (Fair) is a situation where there is a balance. In business activities from an Islamic perspective, organizations are directed to act as brothers in giving rights, both the rights of others, the rights of the social environment, and the rights of the universe, so that in carrying out activities, organizations must maintain a balance between society and nature. Al-Ihsan (Charity) is doing good without any obligations or demands. In the business process, Islam recommends that it is always based on good intentions and is beneficial for stakeholders and the surrounding environment. Maslahah (benefit) means a benefit for the welfare of all people. Besides being useful, the concept of Maslahah is also interpreted as being useful and avoiding harmful things ([Abdullah et al., 2021](#)). All business activities, including economic and social aspects such as education, health, empowerment, and protection of the environment, must provide benefits as expected when implementing CSR. Tafwid (Amanah) means the intention and the intention, where the business process must adhere to the principles and maintain the Amanah to create quality and environmentally

friendly products. This concept is realized by maintaining the environment and caring for the surrounding community.

This research refers to research conducted by ([Haryati et al., 2021](#)) by revealing the implementation of IUSR-based Green Accounting at the Islamic University in Surabaya. By using Green Accounting indicators consisting of environmental awareness (Environmental Awareness), involvement in solving environmental problems (Environmental Involvement), environmental reporting (Environmental Reporting), and organizational performance on environmental activities (Environmental Performance) and IUSR indicators consisting of from Al-Adl, Al-Ihsan, Maslahah, and Tafwid. The university is an organization that creates young people who can act as agents of change to improve and maintain the environment. This is a form of sustainable campus related to university ethics as a form of green accounting to reduce environmental impact by using natural resources effectively and efficiently. The first aspect of green accounting is an environmental concern, a form of a person's or organization's concern for the surrounding environmental conditions. Second, environmental involvement is a form of university involvement in maintenance activities, the existence of funds channeled for environmental activities is a form of this activity. Third, environmental reporting is how the university reports all of these environmental activities in the form of reports which are informed to all academics and stakeholders. Fourth, an environmental audit is an activity that evaluates the effectiveness and efficiency of the university's environmental performance. These four aspects are the development of how to measure green accounting carried out by ([Astuti & Susilo, 2014](#)) and ([Haryati & Anshori, 2020](#)).

The form of Islamic social responsibility that sees green accounting management under Islamic goals is, according to Yusuf Al-Qardhawi. In 's (2020) research, the form of implementing Islamic social responsibility consists of four axioms: firstly, Al-Adl, in this situation, the university is expected to fulfill its obligations to act in a balanced and fair manner in managing its environment. Second, Al-Ihsan, universities must have good intentions to carry out their obligations to protect the environment based on the spirit of Ihsan. Third, Maslahah, with this concept, the university will pay attention to the benefits and welfare of the surrounding environment by carrying out activities that support environmental management. Fourth, Tafwid, the concept of trust needs to be considered in terms of environmental management to realize environmental and social balance in society. The theory used in this study is the Sharia Enterprise Theory (SET) which was first proposed by ([Triyuwono, 2011](#)) in ([Haryati & Anshori, 2020](#)) where SET is a theory that prioritizes the benefit of humans, not only related to the economic aspect but also must be beneficial to three levels of stakeholders, namely God, humans and the universe. This research contributes to the development of SET theory, which is based on the concept of Sharia Enterprise Theory from ([Triyuwono, 2011](#)). This theory carries the concept of

prioritizing human interests not only as the owner of the organization but also as stakeholder aspects that place three levels, namely God, humans, and the universe. This research is the answer that humans will act to manage and protect the environment by paying attention to environmental aspects not only socially but also their relationship with God and the universe. This study also provides development on the theory of ICSR (Islamic Corporate Social Responsibility), which was developed in the form of IUSR (Islamic University Social Responsibility). The practice of implementing green accounting contains an element of social responsibility with Islamic values, including the category of theory development from (Carroll, 1979) studied by (Haryati & Anshori, 2020), which carries the concepts of *aqidah*, *shariah* and *ahlaq* to carry out all activities.

METHOD

This research was conducted using quantitative research methods by distributing questionnaires to students studying at the Islamic University in Surabaya. The universities consist of the State Islamic University of Sunan Ampel Surabaya (UINSA), Muhammadiyah University of Surabaya, and Nahdlatul Ulama University of Surabaya (UNUSA). The reason for choosing the Islamic University in Surabaya is that this research was conducted to explore the perspective of applying green accounting to the Islamic University in Surabaya. In addition, the city of Surabaya in 2021 received an award in the field of the environment from the Ministry of Environment in the form of the Climate Village Program (Proklam) and the Cleanest Air Award in Southeast Asia.

The total population in this study is 1,311 students, consisting of 556, 530, and 225 from the State Islamic University of Sunan Ampel Surabaya (UINSA), Muhammadiyah University of Surabaya, and Nahdlatul Ulama University of Surabaya (UNUSA), respectively. They were chosen using simple random sampling with a total sample according to the calculation of the Slovin formula. To answer the research hypothesis, students were asked to fill out a questionnaire containing a linkert scale of 1-5. The hypothesis in this study is Green Accounting (X) as measured by the indicators of Environmental Concern (X.1.1), Environmental Involvement (X.1.2), Environmental Reporting (X.1.3), and Environmental Audit (X.1.4) have a significant effect on Islamic University social responsibility. The research variable is measured by the Al-Adl indicator (Y. 1.1), Al-Ihsan (Y.1.2), Maslaha (Y.1.3) and Tafwid (Y.1.4). Furthermore, the variables used in the study are described in the form of a framework which is depicted in the figure 1.

[\[Figure 1 about here.\]](#)

This study uses Partial Least Square (PLS) with SmartPLS 3.0 software to analyze the data and test the hypothesis. The reason for using PLS is because when using PLS the data used does not have to be normally distributed multivariate, and the sample size does not always have to have a large size (Ghozali & Latan, 2015:5). This study uses three stages of

analysis, namely the measurement analysis of the model is carried out with the outer model, the structural analysis of the model is carried out with the inner model, then the last is hypothesis testing.

RESULTS AND DISCUSSION

Outer Model Results

The Outer model was analyzed using convergent validity, construct reliability, average variance extracted (AVE), discriminant validity, and cross-loading. This study's discriminant validity value was measured through the AVE root. It showed results greater than the correlation of the latent variables while having a cross-loading value of > 0.7 . The results of the outer model are further explained on based [table 2](#), [table 3](#) and [table 4](#)

[\[Table 2 about here.\]](#)

[\[Table 3 about here.\]](#)

[\[Table 4 about here.\]](#)

Inner Model Results

The structural model is evaluated using R², which is measured to assess the level of variance of each change in the independent variable on the dependent variable. The data processing results show that the value of R-square (R²) is 0.615, which means that 61.5% of the results can be explained through the green accounting variable. In comparison, the remaining 38.5% comes from other variables not included in the data. Based on [table 5](#)

[\[Table 5 about here.\]](#)

Hypothesis Testing Results

Testing the direct effect hypothesis through the coefficients of the line with one-pointed arrows and occurring in the two constructs that are intended with one-way arrows is used in this study. When the two variables are connected through a one-way arrow, the two variables have a direct effect whose value is equal to a one-way arrow and > 0.5 , so this model can be said to be significant with a significance value of 0.7. Based on [table 6](#) and [figure 2](#), the hypothesis in this study is that green accounting has a significant effect on Islamic University Social Responsibility (IUSR). The original value of the research sample was 0.787 with a coefficient of 16.196, > 1.96 , and the significance level was 0.000, which was < 0.05 . This means that the research hypothesis is accepted

[\[Figure 2 about here.\]](#)

Discussion

Green Accounting has a significant effect on Islamic University Social Responsibility. It is measured using four indicators, namely environmental awareness, environmental involvement, environmental reporting, and environmental audits showing a positive influence on Islamic University Social Responsibility as measured by four indicators, namely

Al-Adl , Al-Ihsan, Maslaha and Tafwid. This is in line with research conducted by ([Fauzia, 2016](#)), ([Istiani & Purwanto, 2019](#)), ([Wardani, 2009](#)) and ([Haryati et al., 2021](#)), which advocate an Islamic social responsibility approach to the environment Yusuf Al-Qardhawi's fiqh al-biah approach which involves Islamic elements in environmental management which are implemented in the Islamic University Social Responsibility. The university maintains and preserves the environment as an agent of change to determine policies that can be used to implement green accounting with these four aspects. First, environmental concern involving the academic community strongly supports environmental preservation and is a form of social responsibility that is following good deeds and good deeds guided by the Al-Qur'an and hadith. Second, environmental involvement is supported by how the university manages the environment and uses appropriate technology that helps save energy, as shown by implementing programs that are held internally or externally, which means that the university carries out its social responsibility towards its environment. Third, an environmental report needs to be made because it reports all expenses related to the environment, which are reported in operational and maintenance costs managed directly by the university. Fourth, environmental audits need to be carried out to show aspects of the accountability of university activities related to the environment. This audit can be juxtaposed with internal audit activities or external audits carried out by internal oversight bodies, external oversight bodies, or outside universities responsible for the environment.

It can be explained that environmental care involving the academic community strongly supports environmental conservation and is a form of social responsibility under good deeds based on the Qur'an and hadith. Environmental involvement is supported by how the university manages the environment and uses appropriate technology that helps save energy, which is indicated by implementing programs that are held internally or externally, which means that the university carries out its social responsibility towards the environment. Environmental reporting needs to be made because it reports all costs related to the environment, which are reported in operational and maintenance costs managed directly by the university. Environmental audits do need to be carried out to show the accountability aspects of university activities related to the environment, this audit can be juxtaposed with internal audit activities or external audits carried out by internal control bodies or external oversight bodies or outside the university responsible for the environment. The application of green accounting follows research from ([Astuti, 2014](#)); ([Sari & Hadiprajitno, 2013](#)); ([Hódi Hernádi, 2012](#)); and ([Astuti & Susilo, 2014](#)).

Four indicators measure the form of Islamic accountability in the study. This responsibility is adopted from ([Har et al., 2016](#)), ([Darrag & E-Bassiouny, 2013](#)) that is based on the CSR approach from an Islamic point of view where the

difference lies in the guidelines used, which is guided by Islamic law (sharia) so that it is called Islamic Corporate Social Responsibility (ICSR) which is applied to universities known as Islamic University Social Responsibility (IUSR) with using the approach promoted by ([Djakfar, 2007](#)) in ([Haryati et al., 2021](#)) namely Al-Adl, Al-Ihsan, Maslaha, and Tafwid. Djakfar's approach is a development of the Model ([Carroll, 1979](#)) in research ([Khurshid et al., 2014](#)) where this model includes economic, legal, ethical, and philanthropic dimensions which have components, namely: 1) economics (about how to meet consumer needs, providing employment, decent wages and increasing capital for investment, 2) Legal (about how to run the code ethical and moral behavior, discriminating between right or wrong and honest or dishonest and not harming others 2) discretionary or philanthropic (about how to contribute to the welfare of the community in investing, charitable or helping people who are helpless). The application of this IUSR is following the research carried out by ([Har et al., 2016](#)), which carries two aspects, namely Al-Adl and Maslaha, namely environmental issues, which are the study where social and environmental benefits are an important and serious note for the welfare of the community based on economic goals based on Islamic sharia.

This research is also supported by the main theory, namely the SET theory (Sharia Enterprise Theory) by ([Triyuwono, 2011](#)). This theory prioritizes the interests of the community or *maslaha* where not only company owners are responsible for the environment but also stakeholders. ([Triyuwono, 2011](#)) placed three levels of stakeholders, namely God, Humans, and Nature.

CONCLUSION

Environmental issues are currently the main focus of all parties because they impact business activities in an organization, either directly or indirectly. As a form of organizational responsibility to the community, the organization implements Corporate Social Responsibility. In preparing CSR reports, organizations use environmental accounting as a form of transparency to the community. These four things are indicators of an organization that carries out social responsibility towards the environment and society. When speaking at the University level, of course, it is known as University Social Responsibility. This concept is also growing until it is associated with religion or something religious. Islam has values that are similar to the concept of CSR and if it is carried out at an Islamic University, then the concept is known as Islamic University Social Responsibility (IUSR). Through this research, it is sought to know the role of green accounting on IUSR. The research was conducted by distributing questionnaires to Islamic University students in Surabaya. The results showed that Green Accounting significantly affected Islamic University Social Responsibility.

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Table 1 /Laten Variable

	Green Accounting Implementation	Islamic University Social Responsibility
Green Accounting Implementation	1,000	0,787
Islamic University Social Responsibility	0,787	1,000

Table 2 / AVE

	Green Accounting Implementation	Islamic University Social Responsibility
Green Accounting Implementation	0,611	0,7815
Islamic University Social Responsibility	0,620	0,7872

Table 3 /Cross Loading

	X	Y	X1	X2	X3	X4
X	0.782					
Y	0.787	0.787				
X1	0.898	0.635	0.801			
X2	0.942	0.786	0.742	0.873		
X3	0.783	0.621	0.628	0.669	1.000	
X4	0.850	0.700	0.684	0.764	0.702	1.000
Y1	0.754	0.840	0.669	0.747	0.531	0.598
Y2	0.663	0.898	0.477	0.714	0.510	0.585
Y3	0.726	0.907	0.604	0.702	0.576	0.664
Y4	0.660	0.900	0.526	0.620	0.600	0.648

Table 4 | Alpha and Composite Reliability

	Cronbach's Alpha	Composite Reliability
X	0.928	0.940
Y	0.923	0.936

Table 5 /R-Square Test Result

	R Square	R Square Adj
Y	0.620	0.615

Table 6 | Path Coefficients and P-Value

	Original Sample	Sample Mean	Standard Dev.	T Statistic	P Value
Green Accounting Implementation -> Islamic University Social Responsibility	0.787	0.786	0.049	16.196	0.000

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Figure 1 / Framework

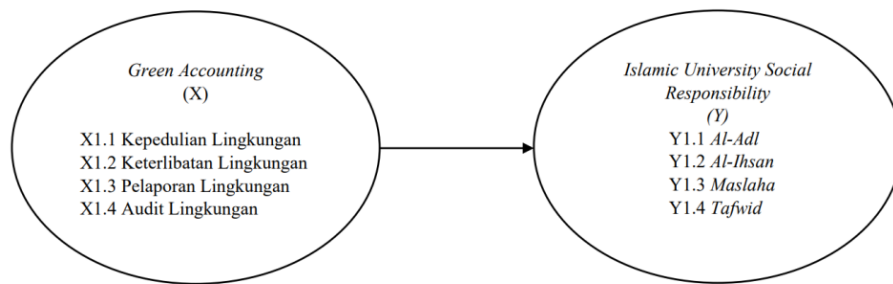


Figure 2 /Outer Model

