

## Exploration of University Sustainability Report Indicators: Evidence from Indonesia

**Abstract.** Due to the phenomenon of university corporatization, the Global Reporting Initiative (GRI) is now widely adopted by many universities worldwide, although it was initially used only by large companies. This study tries to add a lifeworld perspective to the university's sustainability report. This is an effort to maintain the university as an educational institution with different values from the company. This study provides a new perspective on lifeworld in the preparation of sustainability reporting of universities in other countries with different life world. The author explores sustainability reporting indicators in one of the universities in Indonesia based on the GRI standards and university lifeworld. This study uses a qualitative method with a case study approach at one of the universities in Indonesia. Data is collected from documents consisting of reports and other relevant data that can be accessed through the university's website and data from interviews with informants. As a result, the indicators of the sustainability reporting of universities in Indonesia based on the Global Reporting Initiative and lifeworld were systematized. The university lifeworld is a culture and educational values that reflect its identity. The indicators of the GRI consist of economic, environmental, and social. Lifeworld indicators are curriculum set product and policy, a number of research, and a number of religious, nationalism, and other activities. This research contributes to enriching theory in sustainability reporting research at universities using Habermas theory. This research is helpful for higher education stakeholders and can be used to prepare university sustainability reports.

**Keywords:** Global Reporting Initiative, sustainability reporting, university, lifeworld, Habermas theory.

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## Дослідження показників Звіту про сталий розвиток університету: досвід Індонезії

**Анотація.** Завдяки феномену корпоратизації університетів Глобальна ініціатива зі звітності (GRI) сьогодні широко використовується багатьма університетами світу, хоча спочатку її використовували лише великі компанії. Мета цього дослідження – обґрунтувати перспективи розкриття показників життєвого світу у Звіті про сталий розвиток університету, щоб зберегти університет як навчальний заклад, який має відмінні від компанії цінності. Концепція життєвого світу підкреслює стан речей, у якому живе світ. Це дослідження пропонує новий погляд на життєвий світ при підготовці звітів про сталий розвиток університетів в інших країнах, які мають інший життєвий світ. Автор розкриває показники звітності щодо сталого розвитку в одному з університетів Індонезії на основі стандартів GRI та життя університету. У цьому дослідженні використовується якісний метод вивчення конкретного випадку в одному з університетів Індонезії. Зібрані для аналізу дані – це інформація зі звітів та інші дані, доступ до яких можна отримати через веб-сайт університету та шляхом інтерв'ю з його представниками. Як результат, систематизовано показники звітності університетів Індонезії щодо сталого розвитку на основі GRI та їх життєвого світу. Життєвий світ університету – це культура та освітні цінності, які відображають його ідентичність. Показники GRI складаються з економічних, екологічних та соціальних. Показники життєвого світу – це сукупність навчальних послуг і політика навчання, кількість досліджень, кількість релігійних, націоналістичних та інших видів активності. Результати цього дослідження сприяють розвитку теорії звітності щодо сталого розвитку в університетах за допомогою теорії дискурсу Хабермаса, а також мають практичне значення для осіб, які займаються підготовкою університетських звітів про сталий розвиток.

**Ключові слова:** Глобальна ініціатива зі звітності, звітність про сталий розвиток, університет, життєвий світ, теорія Хабермаса.

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## 1. INTRODUCTION

400 universities in 47 different countries of world-class universities have applied Sustainability Report (SR) to their annual report (Alshuwaikhat & Abubakar, 2008). Shriberg (2002) explains that SR provides information about higher education's main function, including education, research, and social service. SR global standard that can be adapted is Global Reporting Initiative (GRI). To this standard, a university's performance indicators are divided into two principal activities, namely main activities and additional activities. They are classified into three categories: economic, environmental, and social activities.

Unlike financial statement reports, currently, there has not been a standard for SR for universities in Indonesia. The research by Sonetti et al. (2016) explains that universities in Italy and Japan use campus sustainability assessments (CSAs) with the name green metric. Ceulemans et al. (2015) surveyed some universities worldwide using the GRI indicator; 8.7% of the survey respondents are from Asia, 43.5% from Europe, 13.0% from Latin America and the Caribbean, 26.1% from North America, and 8.7% from Oceania. Fonseca et al. (2011) analyzed SR at Canadian universities using GRI, which concluded that the SR was still in its early stages, having limited values that were irrelevant and potentially misleading. Lozano (2011) examined SR University with GRI based on 12 universities in the UK, Germany, Canada, USA, Singapore, China, Peru, Sweden, Finland, and Spain. The results of the studies explain that the universities tend to focus on the economic and environmental dimensions. Alghamdi et al. (2017) explain that each university can develop an SR conceptual framework because each is faced with different challenges in developing institutions. University willing to present SR can adopt and adapt SR models such as ISO 14001, UN Global Compact, or Global Reporting Initiative (GRI). For instance, Setyorini et al. (2016) did an analysis of SR content based on ISO 14001. Some universities beyond seas use UN Global Compact. Meanwhile, the University of Indonesia (UI) develops Green Metric World University Ranking.

Among those SR standards, GRI has been adopted by more universities worldwide (Amaral et al., 2015). However, it is important to remember that GRI was not designed for universities (Cole, 2003). In the beginning, GRI was designed for private companies. Managers promoted GRI for sustainability reports rather than approaches informing ecological and ecojustice. This can potentially cause universities to fall into GRI (Dumay et al., 2010). Beringer & Adom̄bent (2008) state that SR can be done in various ways depending on the focus of each university. It means each university will have a different SR model according to its lifeworld. The researcher adopted the term lifeworld used by (Habermas, 1984) to explain society's social structure. Lifeworld in the context of a university is a value system followed by and becomes the line for the organization's behavior which denotes particular characteristics and identities.

Pujiningsih & Prastiti (2015) concludes that the university's financial statement needs an additional report supplement, like value-added report. The value-added reporting is grounded in an enterprise concept, in which the organization belongs to society, and thus the organization is influenced by stakeholders. Sustainability Reporting is made an alternative to value-added report, which becomes a supplement to the university's financial statement to meet the stakeholder's interest. There has not been any effective model to measure sustainability performance for the public sector, including universities (Adams et al., 2014).

Based on previous research studies, this study aims to identify and analyze indicators of sustainability reports for GRI and lifeworld-based universities. The results of this study are expected to contribute theoretically to enriching the study of sustainability in the perspective of GRI and Lifeworld, which is based on Habermas theory. The university can practically consider the results of this research in preparing a sustainability report according to its uniqueness.

## 2. LITERATURE REVIEW

### 2.1 Sustainability Reporting in Universities and Global Reporting Initiative

United Nations Environment Programme (UNEP), in collaboration with higher educational institutions, encourages "green universities" with a purpose "to inspire, encourage and support universities to develop and implement their transformative strategies for establishing green, resource-efficient and low carbon campuses" (UNEP, 2013). Campus Greening has commonly been the first step for universities to do activities related to SR (Sonetti et al., 2016). Accounting contributes to measuring and presenting a report on campus greening activities. Therefore, green accounting is necessary to measure and reveal its environmental activities. Green accounting becomes a part of SR. As the function of accounting as a business language (Belkaoui, 2004), SR is the university's language to communicate its sustainability activities to stakeholders (Ceulemans et al., 2015).

Cole (2003) states that SR for universities presents information that the university should conduct to their stakeholders. The objectives of SR universities include improving communication with internal and external campuses, increasing transparency and organizational performance (Ceulemans et al., 2015). The SR can also show how the organization influences and is influenced by stakeholders (Madeira et al., 2011). More specifically, Clugston & Calder (2000) state that several things that have become the focus of the SR including: university commitment to sustainability issues contained in the organization's vision and mission; translating sustainability into academic and research activities, encouraging students to think and behave critically towards environmental problems; environmentally friendly university policies; establish cooperation with other institutions to improve organizational sustainability. A university plays a key role in keeping knowledge and contributing to society (Holmberg, 2014). In addition,

Alshuwaikhat & Abubakar (2008) suggest that a university can improve its role in contributing to environmental issues. University has to take an active part in sustainability activities like United Nations Environment Programme (UNEP). More than a thousand universities have committed to sustainability issues in the processes of education and its research Kyoto Declaration (Pfeiffer & Mulder, 2013). Some universities worldwide have also dedicated their academicians to play an active role in handling climate change (Levin, 2008).

Sustainability Reporting (SR) in universities has become a global issue (Alshuwaikhat & Abubakar, 2008). Shriberg (2002) explains that SR provides information about the main functions of universities, including education, research, and community service. The SR global standard that universities can adopt is the Global Reporting Initiative (GRI). GRI defines SR as "the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development." The GRI-based SR standard consists of general and special standards. The general standards include strategy and analysis, organizational profile, relationship material and identified boundary aspects, stakeholder relations, report profiles, governance, ethics, and integrity. Special standards consist of economic, environmental, and social.

Meanwhile, the economic standards consist of economic performance indicators, indirect economic impacts, market presence, and procurement practices. The environmental standards consist of indicators of materials, energy, water, biodiversity, emissions, effluents and waste, products and services, compliance, transportation, supplier assessment of the environment, and complaints mechanism of environmental problems. The social standards consist of indicators of occupational safety, health, product labeling, society, local communities, public policy, human rights, investment, and security.

The GRI standard is similar to financial accounting standards developed with a positivistic approach. The financial accounting standards belong to conventional accounting, placing itself both ontologically and epistemologically as a positivistic approach (Lehman, 2004; Lodh & Gaffikin, 1997). The approach is ontologically based on realism (Burrell & Morgan, 1979). Realism distinguishes subject and object, independent object or out of subjective observation. The knowledge is obtained when the subject finds objective reality (Chua, 1986). Therefore, positivistic accounting is based on objectivity (Shearer & Edward Arrington, 1993), and the GRI standard is a form of objective awareness.

Besides the GRI-based SR, Global Compact, and ISO 14001 reporting guidelines, several SR indicator models for SR reporting are presented by Sonetti et al. (2016), such as: 1) Auditing instruments for sustainability in higher education (AISHE), this model is flexible for university, but it is difficult to set priorities and goals for sustainability; 2) Campus Environment, this model is a combination of eco-efficiency and sustainability; 3) Sustainability Assessment Questionnaire, emphasizing

sustainability as a process without any comparison or benchmarking; 4) Greening Campuses, this approach is more comprehensive by understanding sustainability as a process; 5) Campus Ecology, this model provides SR guidance and framework that focuses on the environment; 6) Green Metric, this model uses feedback from stakeholders, does not consider social dimensions; and 7) People & Planet's, emphasizing bottom-up based environmental policies with student evaluation and monitoring.

## 2.2 Sustainability Reporting in Lifeworld from Habermas Theory Perspective

Habermas's theory divides social action into rational action and communicative actions (Habermas, 1987). Rational action is a system that is in objective consciousness. According to Habermas (1987), the action has dominated communicative actions, whereas the communicative action is lifeworld, which is subjective awareness. GRI is used as a "system" that currently dominates. Objectively, universities widely adopt GRI (Amaral et al., 2015) because it is considered the complete standard of indicators. While "lifeworld" is a subjective standard that is based on unique values belonging to the university characteristics and identity. The theory tries to balance the position between rational action and communicative actions without dominance (Ritzer & Goodman., 2009).

According to (Habermas, 1987, p. 196), the reproduction of communicative actions to achieve mutual understanding involves cultural reproduction, social integration, and socialization, which takes care of all components of the lifeworld. Cultural reproduction in the domain Habermas seeks to develop science with emancipatory goals by combining empiricism and self-reflection. Both come from objective and subjective awareness. In the context of this research, GRI is subjective awareness because GRI has become a global standard (Amaral et al., 2015). The lifeworld is subjective awareness because it is based on the subjectivity of the values and identities of each university (Nelson et al., 2008).

The lifeworld is a concept initially used by Alfred Schutz to refer to the world of everyday life. Habermas (1987) explains that social development can be distinguished between social value and physical system. Social value or lifeworld is a belief, culture, and tradition that becomes an identity in a social environment. The physical system is built to reflect social value, but it experiences complex developments and is increasingly difficult to control. The system, in this case, is divided into economic systems and state administration systems (Habermas, 1987). In the research context, GRI is part of the global system of the SR. Meanwhile, the lifeworld in educational organizations is a culture and educational values (Nelson et al., 2008). The value and culture of universities in Indonesia are formed intersubjectively, as stated by Habermas as follows: *Through this communicative practice, they assure themselves at the same time of their common life-relations, of an intersubjectively shared lifeworld. This lifeworld is bounded by the totality of*

*interpretations presupposed by the members as background knowledge* (Habermas, 1984, p. 4).

The university lifeworld in Indonesia refers to Higher Education Act No 12 of 2012. In the act, the Universities carry out the Tri Dharma Perguruan Tinggi (the university's three main responsibilities of education, research, and community service). Although all universities in Indonesia carry out the responsibilities, each university has a different vision and mission. This difference is the uniqueness of each university in Indonesia. This also applies to universities throughout the world. Every university has its uniqueness. This condition allows universities in the world to develop their SR subjectively. For example, Lozano (2006) includes education indicators in the SR by adapting GRI. Shriberg (2002) recommends for universities include information on education, research, and community service in SR. Shriberg's study (2002) is relevant to the Tridharma Perguruan Tinggi in Indonesia. In this study, the lifeworld indicators explored from the Tridharma Perguruan Tinggi and the university uniqueness as subjective awareness.

### 3. RESEARCH METHODOLOGY

This research was conducted at one of the universities in Indonesia, named UNK. UNK was chosen as a research site because UNK already has a green campus policy but has not yet compiled and published the SR. This research applies the Middle Range Theory (MRT). As a methodology, MRT identifies social phenomena specifically and generally because this approach is a

continuum of objectivity on the one hand and subjectivity on the other hand (Lodh & Gaffikin, 1997). The objective continuum is GRI, whereas the subjective continuum is the lifeworld of a university. In this research, the GRI system is objective awareness, and lifeworld is subjective awareness. Objective awareness in this context refers to the theory of Habermas (1987) as a rational action aimed at the GRI system. At the same time, subjective awareness is communicative action in the lifeworld.

Research data were collected in 2018. The data were analyzed through steps, among those are: 1) data coding; 2) thematic data; 3) data presentation; 4) conclusion (Creswell, 2005, p. 148). Data codes are grouped into economic, environmental, social, educational, research and other activities. The thematization of data is grouped into themes of economic performance and direct economic impacts, environmental performance, materials, emissions, products and services, education, and other activities. The data presentation and discussion of research findings are based on the themes. Then, the conclusion is based on the discussion of findings.

Data coding phase, at this stage, the researcher collects data relating to information included in GRI and lifeworld. The second stage is to input data on economic, social, and environmental scopes in the GRI category and scopes in the lifeworld category consisting of educational activities, research, and other activities. In detail, the stages of coding data and data sources used can be explained in tables 1 and 2 below.

Table 1

| Data Coding of GRI Standards |                                |  |
|------------------------------|--------------------------------|--|
| Code                         | Categories                     | Source of Data   |
| <b>Economic</b>              | Economic performance           | Financial report, auditor opinion, Reports on Accountability of Government Institution's Performance |
|                              | Indirect economic impact       | Information is available on the official website   |
| <b>Environmental</b>         | Material                       | Information is available on the official website   |
|                              | Environmental sustainability   | The policy document, observation, interview, Rector's Speeches                                       |
|                              | Emission                       | The policy document, observation   |
|                              | Product and service            | Information is available on the official website   |
| <b>Social</b>                | Occupational health and safety | Observation  |
|                              | Product labeling               | Information is available on the official website   |
|                              | Society                        | Information is available on the official website   |
|                              | Public policy and cooperation  | Information is available on the official website   |

Table 2

| Data coding of University Lifeworld |            |  |
|-------------------------------------|------------|--|
| Code                                | Categories | Source of Data   |
| <b>University Lifeworld</b>         | Education  | Strategic Plan document, Master and Development Plan document, interview             |
|                                     | Research   | Strategic Plan document, interview   |
|                                     | Activities | Interview, Strategic Plan document, Information is available on the official website |

#### 4. RESULTS AND DISCUSSION

The discussion will be presented in the theme of GRI indicators as objective awareness and lifeworld indicators as subjective awareness.

##### 4.1 GRI Indicators: Economic, Environmental and Social

Many universities adopt GRI into their SR because GRI has got more complete indicators (Amaral et al., 2015). This research also used GRI indicators because they have been objective awareness of most universities. GRI indicators are standards consisting of general and specific ones. General standards refer to the organization's profile. This discussion focuses on specific standards, including economic, environmental, and social standards.

UNK's economic dimension consists of economic performance and indirect economic impact. UNK's economic performance is explained in the financial statement published on UNK's official website. UNK's most recent financial statements published in 2015, 2016, and 2017 have received an unqualified opinion. For three years, UNK's level of liquidity increased, its solvability was relatively stable, and its activities ratio increased, but its profitability fluctuated. The financial statement is conceived as an organization's communication to its stakeholders about its financial performance (Merkl-Davies & Brennan, 2017). Meanwhile, the performance report published by UNK denotes the achievement of performance indicators as much as 80.65% and budget absorption as much as 94.42%. Financial statement and performance report become essential elements in SR because they can assess the organization's performance and support transparency (Madeira et al., 2011).

The other economic dimension indicator is an indirect economic impact. It describes the indirect impact of investment by the higher education institution. The indicators of this category are the number of achievements and awards received by the institution. The achievements of UNK students are, for example, their winning sport, art, religion, and intellectual competition. This information can be accessed through UNK's official website; while UNK's awards are, for example, its winning the fourth place in the category of public bodies information disclosure from the Commission of Public Information in 2017 and best performance award for the three Public Service Agency's University categories from The Ministry of Research and Higher Education. Awards become an important element in SR (Lozano et al., 2015, 2013).

The next dimension is environmental disclosure. Indicators of this dimension are material, biodiversity, emission, and product and service. Material refers to the number of active students and admission and is accessible on the development statistics on the official website of UNK. The biodiversity that UNK has can be traced in The Green Campus programme. This program is inter-alia indicated by the planting of over 20 varieties of trees, such as burahol, paddy oats, sapodilla and so forth; construction of eco-friendly roads; parking lot to combine with various trees; as well as the science park. Besides, as pronounced by the Rector about biodiversity: *First, trees have to be planted in the pattern. To be planted on the*

*edge of the streets are sapodillas combined with other beautiful plants. Meanwhile, the yards should be filled with those which can bear fruit, like cainito and mangosteen. Second, they should possibly be used as an object of academic research. Third, they should produce oxygen. Fourth, they should have a shady and beautiful look. Fifth, they are rare. Sixth, they can be a place for the fauna to overshadow. Seventh, they should represent the campus life as the beautiful green campus.*

The Green Campus programme also supports the emission indicator for preventing environmental pollution, such as the policy of a car-free day on Fridays, which has taken place since 2015. This indicates that Campus Greening has been the university's first step connected to Sustainability Reporting (Sonetti et al., 2016). This is also supported by the Rector's statement in his speech about public information disclosure.

*"As an institution of Public Service Agency, UNK has committed to keeping its institution's information disclosed and can be accessed quickly and timely. The information disclosure of UNK to the public can affirm UNK's contributions in (1) giving guarantee to the society to get updated with the program plan and public decision making; (2) encouraging the participation of the society in the decision making; (3) encouraging transparent, effective and efficient, as well as accountable state administration, and (4) enhancing high-grade information service."*

The Head's declaration about this public information disclosure indicates his commitment to sustainability (Lozano et al., 2015, 2013). This commitment supports the arrangement and presentation of SR because, according to Lozano et al. (2015), SR increases the institution's reputation, credibility, and transparency. It supports the mission of UNK, namely *"to organize a higher education tutor system which is autonomous, accountable and transparent which guarantees a sustainable increase of quality" and "to support strategic program to improve the image of the institutions."*

The indicators of the social dimension in UNK inter-alia: 1) occupational health and safety in the form of the polyclinic to serve the society of academicians; 2) product labeling in the form of accreditation status; 3) society in the form of community service; and 4) public policy and cooperation. Regarding accreditation status, 50 departments of UNK have got A, 47 have got B, 4 got C, and the rest 15 have not been accredited. Accreditation is an important indicator in SR since it is included in SR's definition concerning "supporting the future career of their graduates" and "creating a trademark" (Celikdemir et al., 2017). Accreditation status becomes an important requirement for UNK graduates employers.

Social indicators include community service programs such as Student Study Service (Kuliah Kerja Nyata), community programs by a student organization, and community service programs by lecturers. Community service becomes one of the important factors in SR (Shriberg, 2002). One example of community service activity that supports environmental sustainability was carried out by UNK Student Group in May 2018 by

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initiating Smart Waste Water Treatment Plant (WWTP) and Sanitation System called Sianida and Compost Human Excreta programs which include the application of both theoretically and practically proper sanitation by giving the training to create WWTP. The students used the Anaerobic Filter type of WWTP, which uses volcanic sand and active charcoal as its media. Additionally, based on the interview result with the heads of student organizations at university and faculty levels, they have social service and living environment-related activities. These student activities belong to the category of "being socially responsible" and "combining theory and practice" (Celikdemir et al., 2017).

Some universities put the issue of sustainability into some activity programs and research centers (Adams et al., 2014; Barth, 2013; Fonseca et al., 2011), including UNK. The research activity by UNK lecturers which the Green Campus programme inter-alia the teaching material development, hospital waste handling, and bioethanol development. This program also supports the institution's sustainability, as stated by Madeira et al.

(2011) that the attainment of sustainability should be integrated with the institution's policy. The development of environmental teaching material will also support sustainability (Shriberg, 2002).

The indicators of public policy and cooperation are inter-alia, the number of cooperation between university and other institutions which is accessible through the official website of the university. In terms of domestic cooperation, UNK has 93 partner institutions consisting of higher education institutions, district government, schools, banks, private organizations, mass media, and others. UNK cooperates with universities from other countries, such as China, Malaysia, Thailand, USA, Japan, Sudan, Turkey, and Canada, in terms of overseas cooperation. The partnership is a part of attaining sustainability (Lozano et al., 2015, 2013).

Key findings of this research from the data collected by the researcher based on GRI, the dimensions, categories, and indicators possessed by UNK can be summarized in Table 3 below.

Table 3

| Economic, Environmental and Social Dimensions of UNK |                                |   |
|--|--------------------------------|---|
| Dimensions   | Categories                     | Indicators                                  |
| Economic   | Economic performance           | Financial ratio                             |
|  | Indirect economic impact       | Award and achievement                       |
| Environmental  | Material                       | Number of students                          |
|  | Environmental sustainability   | Biodiversity                                |
|  | Emission                       | Emission reduction policy                   |
|  | Product and service            | Number of departments                       |
| Social   | Occupational health and safety | Health service facility                     |
|  | Product labeling               | Department's accreditation status           |
|  | Society                        | Number of community service activity        |
|  | Public policy and cooperation  | Number of domestic and overseas partnership |

### 4.2. Lifeworld Indicators: education, research, and other activities

UNK's lifeworld is learned from the university's value system, characteristics, and identity. UNK's identity, which distinguishes it from other universities, is "Learning University" value. Therefore, Learning University (LU) is the identity of UNK. Including value-based indicators into SR is an important element of the report as the organization's identity and culture (Hoover & Harder, 2015). Within GRI, it is included in the general standards containing the ethics and values system of the organization. In this research, LU as value and identity will be made a special part at the same level as economic, environmental, and social categories. This is relevant to Habermas's idea to put the system (GRI) and lifeworld (Learning University) at the same level in a mutual understanding of "communication."

Based on the results of an interview with the key figures who develop and understand LU and strategic plan, some important things about LU are as follows. *The Learning University contains 3 main points: the Learning Organization, The Learning Process, and The Learning Facilities. The learning organization is the organization that enables all learning organs. The learning process is a process that is possible, and the process is created. The learning facilities are facilities prepared to provide*

*the learning university programs to build academic and non-academic culture.*

The statement above indicates that LU covers three important things related to "sustainability." This is contained in UNK's strategic plans from 2015 to 2019, "spirit the learning university, that is self-organizing through sustainable institutional and human resource arrangement." Clugston & Calder (2000) mention a number of focuses of SR in universities, one of which is the commitment of the universities to sustainability issues contained in the vision and mission of the organization. This is also included in the mission of UNK, namely "to organize a higher education tutor system which is autonomous, accountable and transparent which guarantees a sustainable increase of quality." Furthermore, according to the informant: "When the Senate determines the learning university, short-term and long-term programs can be formulated. And that is a part of services and attempts to meet both vertical and horizontal stakeholders (with partner institutions)"... For example, we cooperate with Pertamina in a teacher training program funded over 100 billion rupiahs. The partnership is one of the realizations of the Learning University program which is connected to the interests of the higher authority, lower authority, students and their parents".

Concerning the learning facilities, Too & Bajracharya (2015) suggest that SR conceptual framework connected to the society is inter-alia the physical facilities. It is also already accommodated in LU, as the informant said, "Facilities include soft and hard facilities ... the soft one refers to the human resources... The physical facility is, for example, the physical access and system development".

The organization's sustainable achievement requires transformation at all levels and functions (Ribeiro et al., 2016). Among those attempts to support the transformation are shared values and socialization about LU. UNK has made LU pocketbooks so that all academicians understand and implement LU. It is in line with the key informant's statement below: "Human resources are conditioned and given a chance to conceive the features and characteristics of the Learning University through face-to-face socialization in various opportunities with the society academicians. The socialization is targeted on the adequate understanding about the Learning University. It is also expected that there is an interaction between academic and non-academic staff during the process, both from the same segment and different segments. The different segment is, for example, between lecturers and education staff. The same segment is for example among education staffs or lecturers".

One example of LU implementation is the Life Based Learning curriculum development. As an informant states, "The Life Based Learning being promoted is actually generated from the Learning University." Such an action is not accommodated in GRI indicators, and other activities belong to education and research. Meanwhile, community service has been accommodated in the social category of GRI. Ideally, the university's SR should also inform education, research, and community service activities (Shriberg, 2002).

The educational dimension as one of the main functions of the university is not accommodated in GRI. Lozano (2006) developed "Graphical Assessment of Sustainability in Universities" (GASU), which is an assessment tool for SR from the educational dimension, which is adapted from GRI, with the addition of an

education indicator. This research puts LU dimension as a special category (in addition to economic, environmental, and social indicators) which includes the indicators of education (Lozano, 2006), research (Shriberg, 2002), and other LU-related activities. An example of an education indicator is the development of a life-based learning curriculum. The indicator of this activity is the number of the resulted curriculum set products. The indicator of the research activity is the number of research findings that support LU. The indicator of other LU-related activities is such as religious and nationalist activities. Those activities contribute to LU, as contained in the following document: *The aims of the development of UNK as a Learning University include development of curriculum, the increase in faith and piety through developing hard skills and soft skills (master plan and development document of UNK, 2010-2030).*

Indicators in LU can be both qualitative and quantitative. The qualitative criterion mainly assesses values like ethics, nationalism, and religiousness. Therefore, assessing value is more complex than assessing other activities, and thus the value assessment can be reported in descriptive narration (Bell & Morse, 2008). For example, the activity of the signing of mutual agreement, the prevention and countermeasures of radicalism and terrorism in the effort of realizing Malang as a conducive city in Malang Town Hall in May 2018.

This research responded to Lozano's research (2011). Lozano (2011) evaluated GRI-based SR reports from 12 universities. The research finds that universities tend to focus on the economic and environmental dimensions. This is caused by the power of environmental issues and the ease of assessing them. This research attempts to complement it with dimensions of social, education, research, and other activities such as religious and nationalist activities. The expansion of SR dimension has been clarified by Alghamdi et al. (2017) that every university may develop SR conceptual framework since each university copes with a different challenge in developing its institution. Table 4 below displays UNK's lifeworld-based dimensions, categories, and indicators.

Table 4

UNK's Dimensions of Lifeworld

| Dimensions          | Categories       | Indicators  |
|---------------------|------------------|---|
| Learning University | Education        | Number of curriculum set product and policy                     |
|                     | Research         | Number of research  |
|                     | Other Activities | Number and type of religious, nationalism, and other activities |

Habermas suggests that purposive-rational action aims to obey technical rules like the standards in GRI. He states: "We call an action orientation to success instrumental when we consider it under the aspect of following technical rules of action and assess the efficiency of an intervention into a complex of circumstances and events" (Habermas, 1984, p. 285). Meanwhile, communicative action to achieve

understanding is within the lifeworld. It refers to "action-oriented to reaching an understanding and referring to the lifeworld as the common background knowledge presupposed in real action" (Habermas, 1984, p. 339). LU as the identity UNK is relevant to the lifeworld concept. The objective of the purposive-rational action theory is to combine the system and lifeworld to enrich and enhance each other (Ritzer & Goodman., 2009).

## 5. CONCLUSIONS

GRI-based UNK sustainability report indicators include 1) economic dimension consists of financial ratio, award, and achievement; 2) the environmental dimension consists of biodiversity, number of students, emission reduction policy and number of departments; and 3) health service facility, department's accreditation status, number of community service activity and number of domestic and overseas partnerships. Meanwhile, lifeworld-based indicators are found in the Learning

University dimension. The indicators from Learning University include the number of curriculum set products and policy, number of research, and number and type of religious, nationalism, and other activities.

The findings of this study can be used as a reference for UNK to prepare a sustainability report and other universities. Theoretically, the results of this study enrich SR studies for universities from the perspective of the lifeworld. In further research, the GRI and lifeworld models can be simulated in a broader sample of universities to obtain more complete research results.

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