**IMPLEMENTATION OF *GREEN ACCOUNTING***

**BASED ON *UNIVERSITY SOCIAL RESPONSIBILITY***

**AT YOGYAKARTA STATE UNIVERSITY**

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***ABSTRACT***

*The objective of this article is to describe implementation of green accounting based on university social responsibility (USR) in Yogyakarta State University (YSU). Green accounting includes environmental awareness, environmental involvement, environmental reporting, and environmental auditing.*

*Population of this research are structural occupation, lecturer, staff, and student. Sampling technique used is simple random sampling. Data collecting methods used are documentation and questionnaire. Descriptive statistic analysis is used to analyze the data.*

*The results show that 1) environmental awareness of implementation of green accounting based on USR in YSU is high category; 2) environmental involvement of implementation of green accounting based on USR in YSU is low category; 3) environmental reporting of implementation of green accounting based on USR in YSU is low category; and 4) environmental auditing of implementation green accounting based on USR in YSU is low category.*

*Key words: green accounting, university social responsibility, environmental awareness, environmental involvement, environmental reporting, environmental auditing*

**INTRODUCTION**

Environmental issues began much discussed last decade in Indonesia. People are starting to realize the importance of the environment for human survival in the future. In developed countries such as in Europe, concern about the environment is growing rapidly in theory and practice. Environmental issues are also directly or indirectly affect the business activities of an organization. This would force the company's business activities to adapt to environmental issues.

Accounting science that studies in field of environment is called green accounting environment or also known as environmental accounting. The concept of environmental accounting began evolving since the 1970s in Europe, followed by starting the development of studies related to the issue of green accounting in the 1980s (Bebbington, 1997; Gray, *et al*., 1995). In Indonesia, the concept of green accounting is still very less compared to developed countries. In developing countries, the company revealed that the business activities related to environmental performance accounting is still very limited. One factor is the lack of limitations applicable legal sanctions that country (Lindrianasari, 2007: 159). Mobus (2005: 492-517) suggests that there is a negative relationship between environmental disclosure laws sanction is obliged by the rules of the deviation of the company.   
The development of environmental accounting in Indonesia is considered less effective. Inconsistency of government come to be one of the causes of this case. It is proved the rapid development in the areas of environmental aspects override causing environmental problems both directly and indirectly impact is felt. According to Joko Susilo (2008: 150), decentralization of authority has changed the field of the environment is becoming increasingly limited in the district or city. Without a strong control of the central government, the potential will be even greater environmental damage occurs.

Environmental accounting-based Corporate Social Responsibility (CSR) has implemented many large companies as a form of corporate responsibility on environmental impacts of business activities that do. Even today become one of the CSR strategy. Today the public is increasingly aware of the importance of the environment for future survival, so that CSR is considered as a mandatory component for the company. Maylia Hadiprajitno Sari and Paul Basuki (2013: 171) explain that CSR is primarily a mechanism for organizations to voluntarily integrate concern for the environment and society into its operation and its interaction with stakeholders that exceed organizational responsibilities in the field of law.   
CSR in the form of universities recognized by the University Social Responsibility or abbreviated as USR (Maylia Hadiprajitno Sari and Paul Basuki Hadiprajitno, 2013: 171). USR is basically an ethical policy that affect the quality of performance of community college which includes students, administrators, teachers, and employees in higher education through responsible management of the impact of education, cognitive, employment, and the environment produced by the college through a dialogue interactive with the community in order to generate sustainable human development (Maylia Pramod Sari and Paul Hadi Prajitno, 2013: 171).

In Indonesian accounting standards used as reference not require colleges to disclose information relating to the social activities carried out, especially in a college responsibility towards the environmental impact of the activities carried out. The lack of this obligation led to the college will consider the advantages and disadvantages that will be obtained before deciding to disclose social information. College party will disclose information revealing social benefits when social information is judged greater than the losses. But it would be wise if the college is not the only important internal purposes only, but the interests of other parties such as students, employees, faculty, and communities affected by environmental and social activities of college either directly or indirectly, should also be considered and taken into account .

Yousef (2003) argued that an organization can be categorized contribute in keeping the environment if they have concern for the environment (environmental awareness) itself, which is followed by the involvement of the organization to environmental issues (environmental involvement). This needs to be followed by the reporting environment (environmental reporting), especially the performance of the organization in addressing the impact of the organization's activities on the environment, which is then refined to the audit environment (environmental auditing) to measure and evaluate the performance of the organization.

In Indonesia, some colleges have started to realize the USR, for example, Semarang State University which has been declared as *conservation university* implementing USR to realize the good university governance. Similarly, in Yogyakarta, Yogyakarta State University (YSU) began with a tagline *clean and green university*, one of some efforts to realize the importance of the environment as a learning support on campus. Form of environmental awareness by the campus include greening the campus, began a special parking available for bicycle users, campus activities related to the environment such as that just happened (December 2013) at the Faculty of Economics cooperating with PT Pertamina in planting trees on campus.

However, it is unfortunate awareness of social responsibility will YSU campus environment has not been fully realized. Some students and staff complained of environmental problems, which include the lack of trash so YSU often look dirty because of the careless disposal of garbage. In addition, students also complained about the cleanliness class of the mosquito breeding, so it is possible comfort when teaching and learning activities. Teaching aids for students some of the less well preserved, such as swimming pool at FIK (faculty of sport science) that looks dirty, damaged floors, and lots of graffiti on the wall. Parking facilities in YSU assessed to be less, for example, the Faculty of Social Sciences, the student parking lot look untidy and heat, parking lot Faculty of Economics and Faculty of Mathematics and Natural Sciences is also not much different. The emergence of all these problems of course raises the question whether the Yogyakarta State University have care and concern in the field of the environment as a form of social and environmental responsibility? Furthermore, whether the Yogyakarta State University have financial statements and audit activities as a form of environmental reporting and control of the campus? Therefore, this article aims to describe how the implementation of green accounting based on University Social Responsibility at the Yogyakarta State University.

**THEORITICAL REVIEW**

**Green Accounting**

Accounting is one of the businesses that science is not value-free existence on future developments. When the environmental movement sweeping the world, accounting not immune from its effects. Accounting began to clean themselves and adapt to environmental issues that hit the world by starting to make rules regarding the environmental impact of industrial activities of the company. Around mid 1990 the International Accounting Standards Committee (IASC) developed the concept of green accounting and auditing human rights. After that industry standards regarding green accounting began to evolve and professional auditors began issuing the principles of environmental auditing (Kartikasari Lisa, 2012: 3). According to the United States Environment Protection Agency (US-EPA) green accounting are:

*Green Accounting is identifying and measuring the cost of environmental materials and activities and using this information for environmental management decisions. The purpose is to recognize and seek to mitigate the negative environmental effects of activities and systems* (Memorandum US-EPA, 1995: 20)

Confirming to the development of environmental issues, Socio Economic Environmental Committee (SEEC) introduce a brief description of the Triple Bottom Line (Wiedmann and Manfred, 2006: 15-16) which explains that the accounting reporting not only economic but also concerning the reporting of environmental and social performance company.

*Triple-Bottom-Line (TBL) accounting is a wide-spread concept for firms wishing to realize broader societal and environmental objectives in addition to increasing shareholder value. TBL accounts routinetly cover social, economic, and environmental indicators and enable decision-makers to quantify trade-offs between different facets of sustainability (Wiedmann and Manfred, 2006: 15).*

TBL accounts referred to above is an account of social, economic, and environmental indicators to consider in making a decision. In SEEC explained that the company is not only report the economic and social performance, but also due to environmental conservation activities of the company should also be disclosed. SEEC is a generalization of CSR but not limited to social issues, but also the responsibility of the management of environmental impacts caused by the activities of the company.

Recently there is no standard expressing the green accounting, but to adapt to environmental issues several institutions issuing recommendations of environmental disclosure rules, such as the Economic and Social Council of the United Nations, the Institute of Chartered Accountants in England and Wales (ICAEW), the Global Reporting Initiative (GRI), and the Ministry of Environment Japan. In Indonesia, the Indonesian Institute of Accountants (IAI) has developed standards on disclosure of environmental accounting under Statement of Financial Accounting Standards (SFAS) No. 32 and 33 which regulates the obligations of mining companies and owners of forest concessions to report environmental items in the financial statements. In addition, Indonesia also has specific rules regarding the environment in Law 23 of 1997 on Environmental Management. Bank Indonesia Regulation No. 7/2 / PBI / 2005 as a real form of a draft agreement between the Ministry of Environment and BI in which it was agreed that the environmental aspects into one of the decisive variable in the provision of credit and performance environment created MOE through the PROPER is the basis of a benchmark assessment (Lisa Kartikasari, 2012: 4).

**University Social Responsibility**

University Social Responsibility or USR is the concept of social responsibility within the college. USR definition described in the study Maylia Sari and Paul Basuki Hadiprajitno are as follows: Universiy Social Responsibility is basically an ethical policy that affect the quality of performance of community college which includes students, administrators, teachers, and all employees of the college through management accountability for the impact of education, cognitive, employment, and the environment produced by the college through a dialogue interactive with the community in order to generate sustainable human development (Maylia Pramod Sari and Paul Basuki Hadiprajitno, 2013: 178).

According to Joko Susilo (2008: 154) and Pramod Maylia Hadiprajitno Sari and Paul Basuki (2013: 179), the stages of college to apply Green Accounting is based on University Social Responsibility:

1. Environmental Awareness

The first thing done in the college planning university-based implementation of green accounting is to build awareness of social responsibility and commitment to the importance of USR. In these variables studied were the conditions that led to the respondent's attention on environmental issues. Indicators for environmental awareness condition is the presence of the following: environmental regulations, the suggestion from yourself, employees, students and environmental organizations from the environmental community. In addition, the support of human resources (HR) and economic resources (SDE), the master plan of research and community service as well as the realization of research and community service, is also an indicator of the environmental awareness of this.

1. Environmental Involvement

The second step is the implementation of procedures for the implementation of Green Accounting is based USR which is done by a special team formed directly under the supervision of university leaders appointed and evaluate the implementation and effectiveness of the application of the measure. To measure involvement in the college environment, according to Teoh and Thong (1986) in Yousef (2003) is the existence of units in the college environment, the availability of funding environmental protection, the availability of a program or procedure that reduces the consumption of natural resources, and the availability of safety studies environment if the entity using the machines (chemicals) in its operations.

1. Environmental Reporting

Environmental reporting is necessary for the decision-making process and in the context of the purposes and disclosure of relevant material information regarding college. This variable is measured based on the answers to the availability of environmental performance report that includes reporting entity (Dunk, 2002: 719-732): environmental performance, performance reports and published continuously reported, as well as environmental performance report accompanying the publication, other than statements of environmental performance life.

1. Environmental Auditing

The final step is to ascertain whether the performance of the environmental conservation program has been carried out effectively and efficiently, which audits the environmental performance. This latter variable is measured based on the answers to the availability of environmental performance audit report covering college audit reports concerning green accounting in college and the existence of an internal watchdog unit (SPI) of green accounting in the college.

**Research Paradigm**

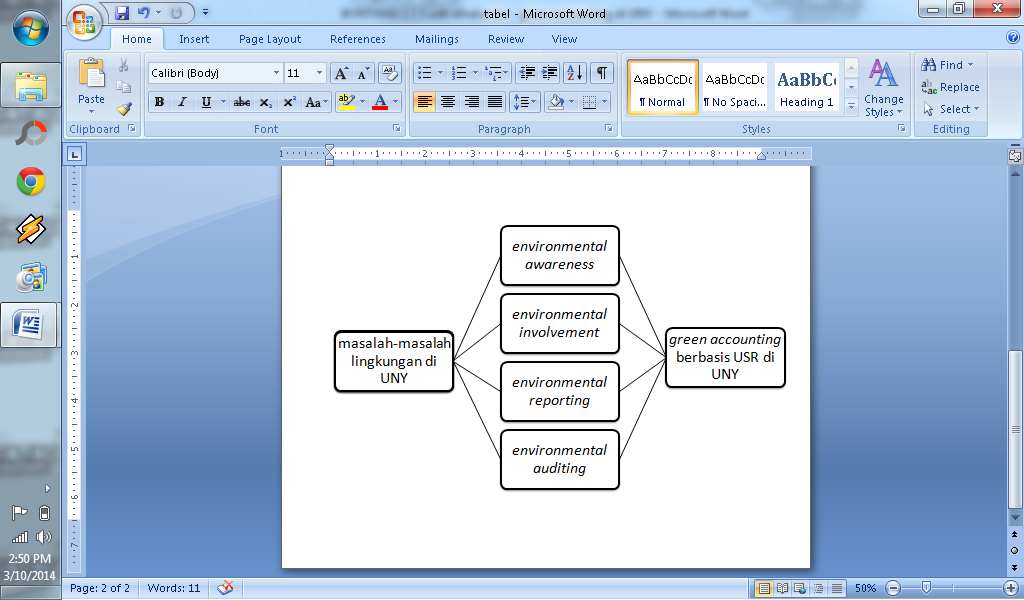


Figure 1.Research Paradigm

**RESEARCH METHOD**

This research is a descriptive study conducted at the State University of Yogyakarta with the execution time in January to February 2014 population in this study are all structural officials, faculty, staff and students. Method of collecting data was documentation and questionnaires. Sampling method used is referring to the method developed by Isaac and Michael for a 10% error rate, obtained 147 respondents.

Type the questionnaire in this study is close questionnaire that have been provided so that respondents only have to choose which is expressed in the 1 to 5 *Likert* scale questionnaire contains a list of questions with the lattice as follows:

Tabel 1. Research Instrument

| **NO** | **USR** | **INDICATORS** | **ITEM NO** |
| --- | --- | --- | --- |
| 1 | *Environmental Awareness* | 1. Legislation Support 2. University leaders Support 3. Suggestion of other universities 4. Self Suggestion 5. Employee suggestion 6. Student suggestion 7. Environmental agency Suggestion 8. Support from the environmental community 9. HR and SDE Support 10. Support from master plan study and community service 11. Realization of research and community service | 1  2  3  4  5  6  7  8  9  10  11 |
| 2 | *Environmental Involvement* | 1. The existence of environmental agencies 2. Availability of environmental funds 3. Support from environmental programs or procedures that reduce the consumption of natural resources 4. Support from safety study | 1  2  3 – 11  12 |
| 3 | *Environmental Reporting* | 1. Environmental performance report 2. The performance report reported continue 3. The performance report published 4. The report accompanying the publication of environmental performance | 1  2  3  4 |
| 4 | *Environmental Audit* | 1. Audit Report 2. SPI yang berkaitan dengan lingkungan hidup | 1  2, 3, 4 |

Source: Maylia Pramono Sari dan Paulus Basuki Hadiprajitno, 2013

Prior to the research conducted, the tests carried out on 30 research instruments in YSU Chairman of the Department. The results of these tests are:

Table 2. Instrument Test

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NO** | ***UNIVERSITY SOCIAL RESPONSIBILITY*** | **VALIDITY** | | **RELIABILITY** |
| **NOT VALID** | **VALID** |
| 1. | *Environmental Awareness* | 3 | 8 | 0,775 |
| 2, | *Environmental Involvement* | 1 | 11 | 0,761 |
| 3. | *Environmetal Reporting* | 0 | 4 | 0,849 |
| 4. | *Environmental Auditing* | 0 | 4 | 0,837 |

The analysis technique used in this research is descriptive analysis. The descriptive analysis using a statistical description, then the specified class and length-class intervals according to Sturges formula, and the last to categorize the data on each indicator by using the formula Anwar (2010: 162). Categorizing include: very high, high, medium, low and very low.

# RESULT AND DISCUSSION

**Respone Rate and Statistic Description**

Questionnaires deployed a number of samples of the 147 questionnaires with a response rate of 35.37% or 52 questionnaire. Researchers then checking the completeness of filling out the questionnaire and found 2 questionnaires were incomplete filling so that the basis for the analysis is 50 questionnaire. Of the 50 questionnaires are then described in a statistical description, as follows.

Table 3. Statistic Descriptive Analysis

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | ***UNIVERSITY SOCIAL RESPONSBILITY*** | **MIN.** | **MAX.** | **MEAN** | **S.D.** |
| 1. | *Environmental Awereness* | 16 | 40 | 32,14 | 4,59 |
| 2. | *Environmental Involvement* | 16 | 55 | 40,94 | 7,04 |
| 3. | *Environmental Reporting* | 4 | 20 | 13,80 | 3,19 |
| 4. | *Environmental Auditing* | 4 | 20 | 13,38 | 3,39 |

The data have been obtained from the questionnaires were then analyzed into categories tendency (seen from environmental awareness, involvement, reporting, and auditing) are then divided into five categories: very high, high, medium, low, and very low. Below is a table of categories tendency for each variable in a university social responsibility (VH = Very High, H = High, M = Moderate, L = Low, VL = Very Low;-in percentage):

Table 4. Category USR at YSU

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **NO** | ***UNIV. SOCIAL RESPONSBILITY*** | **VH** | **H** | **M** | **L** | **VL** | **CATEGORY** |
| 1. | *Env. Awereness* | 38 | 50 | 8 | 4 | 0 | High |
| 2. | *Env. Involvement* | 2 | 4 | 18 | 52 | 24 | Low |
| 3. | *Env. Reporting* | 4 | 4 | 38 | 42 | 12 | Low |
| 4. | *Env. Auditing* | 4 | 14 | 30 | 44 | 8 | Low |

Green Accounting is a new issue in the world of accounting, which is one form of adaptation to environmental accounting. Environment into a warm conversation in recent years, accounting as science adapts to calculate the environmental issues are increasingly taking account of environmental costs in the financial statements. Green-based University Social Responsibility Accounting is a new thing that has been largely ignored. College is an educational institution has an obligation to implement good university governance that need to pay attention to social and environmental responsibility. This study are the subject of research at the State University of Yogyakarta. State University of Yogyakarta recent years aggressively introducing environmental issues in the areas of campus, such as the greening of the campus area with the intention of giving comfort to the campus community in their activities. With a tagline "Green and Clean University" environmental issues began to be a special concern of policy makers university. However, it is unfortunate, environmental problems are still the university citizen complaints. In the Faculty of Engineering students complained less comfortable place to study and heat, in the Faculty of Economics there are concerns regarding environmental hygiene faculty, and not much different from the Faculty of Languages ​​and Arts, Faculty of Sport Sciences, Faculty of Education, Faculty of Mathematics and Science, and Faculty Social Sciences. It is unfortunate that the attention of policy-making has not seen its realization. Because this is the emergence of the question of whether the university provides a budget specifically to address the environmental concerns or just matter without acting.

Discussion involves four aspects of the environment which is the stage of an institution in this case is the State University of Yogyakarta in implementing green accounting university-based social responsibility. The results of this study is the State University of Yogyakarta has a high concern for the environment. Unfortunately YSU concern for the environment is inversely related to the environment YSU involvement. The already high environmental concern was not realized with the involvement of the environment by the State University of Yogyakarta. Similarly with environmental reporting and auditing environment in YSU which is still considered low. Here is the discussion related to the environmental aspects of green four university-based social responsibility accounting at Yogyakarta State University:

***Environmental Awareness* at Yogyakarta State University.**

The first stage should be done in the college is planning to implement the Green Accounting build awareness and commitment to the importance of University Social Responsibility. In this study of environmental concern at the State University of Yogyakarta tendency of the data in the high category. According to Pramod Maylia research Sari and Paul Basuki Hadiprajitno (2013: 179-180) and research Joko Susilo (2008: 154) the conditions that cause the respondent's attention on environmental issues among others are:   
a. The existence of environmental regulations

College environment is said to matter if there are specific rules about the environment in the college. Leadership at the State University of Yogyakarta agree and support if there are environmental regulations and USR in YSU.

b. The existence of the philosophy of the university leaders

Condition assessment of environmental concern then is there a philosophy of university leaders. College leadership philosophy is realized by making policy on the environment. Leaders YSU have a philosophy on the environment. This corresponds to the fact that there are in the field with a demonstrated commitment to upholding good governance YSU university and new jargon in YSU "green and clean university".

c. Suggestion of self

Suggestion of the college's own self-conscious and care for the environment is a condition subsequent. State University of Yogyakarta aware of the importance of the environment. Evidenced by facilities built with the greening. In addition, the guide book, Yogyakarta State University also began to be discussed on campus who care about the environment green.

d. Suggestion of the employee or faculty

The next condition is the suggestion of employees or professors at the university. Said college lecturer and environmental care if employees are aware of the importance of environment. At the State University of Yogyakarta several lecturers and staff became aware of the environment. as in the Faculty of Engineering, for example, the dean of the faculty are excited about the electric car project developed by the students of green for reason. Lecturer at the Faculty of Economics several environmentally conscious by minimizing the use of paper, other than it was some time ago the faculty in cooperation with PT Pertamina for planting trees in the area faculty.

1. Support from the environmental community

A community college environment should be supported to assess the level of environmental awareness in the college. The results of this study, at the State University of Yogyakarta support of the environmental community assessed to be less, because the State University of Yogyakarta less close and less concerned with the environment surrounding communities. So that any cooperation with the environmental community can not be said either.

1. Support human resources (HR) and economic resources (ER)

The next condition to measure the level of environmental awareness in college is there support for HR and (ER). Support the college in question is human resources that focuses on the environment and have a specific budget for the environment. Leadership of the State University of Yogyakarta in Yogyakarta State University agree if there is a special budget for the environment and USR. In addition, leaders in YSU also agree if there are human resources that specifically address the issue of the environment, and USR.

1. Support master plan study and community service

College is said to have environmental concerns if there is a master plan support research and community service. The support is intended to facilitate the college and have a master plan of research and community service related environment. Yogyakarta State University has a special agency of the master plan of research and community service, the Institute for Research and Community Services (IRCS). IRCS supported by nine research centers, one of them is the Center for Cultural Research, Regions, and Environment (Yogyakarta State University. 2013)

1. Realization of research and community service

The last condition to assess the environmental awareness in college is that there is the realization of research and community service related to the environment. As already discussed above, there YSU BKLH Research Center, where BKLH Research Center in collaboration with the Ministry of Environment, the Environment Agency in Yogyakarta, and the Environment Agency in the district and the city.

***Environmental Involvement* at YSU**

After environmental awareness, the next step to implement green accounting is based USR environmental involvement. Environmental concerns need to be realized by direct action, namely the realization of the university's involvement related USR. In this study the involvement of the environment in the State University of Yogyakarta trend of the data in the low category. According to Pramod Maylia Hadiprajitno Sari and Paul Basuki (2013: 187) were assessed on environmental involvement is the support of the units or agencies, funds, and environmental programs, cooperation with other parties relating to environmental, safety studies, search boarding activity and investment in the field of environment. In terms of learning, universities must have the support of curriculum design and design competency standards related to the environment, as well as the college seeks to achieve and comply with environmental standards.

In YSU there is no unit or agency specifically created to address environmental issues. Yogyakarta State University has built in facilities, equipment, and infrastructure by looking at aspects of the environment, especially to change the face of the campus into a modern and green campus. However, this is very unfortunate development does not proceed with care, so many amenities, facilities, and infrastructure are poorly maintained and dirty. For that YSU needs to allocate more funds specifically to address environmental problems. In addition, YSU also need to invest to support the implementation of green accounting is based on YSU USR. Program-environmental programs are held YSU also not maximized, and is still not, for the university tagged "green and clean university".

Safety studies are not all faculties and departments implementing it. Faculty of Engineering implementing it in the form of three-K. Three-K in question is health and safety. Warning Three-K posted in each room practice in the Faculty of Engineering. In addition to the Faculty of Engineering, Faculty of Mathematics and Natural Sciences are also implementing it. One of them is the Department of Chemistry Education, and Chemistry Study Program. Students are also given every ospek department regulations regarding the use of laboratory materials. In addition, there are special courses that study the safety study, the Laboratory Management courses.

Curriculum design and related standards of competence, YSU not require any faculty to apply, so that not all faculty apply. YSU itself only Faculty of Economics and Faculty of Social Sciences include courses on the environment in its curriculum, the course is Population and Environment Education (PKLH). The tendency of data on existing environmental involvement in the low category, because many of the components or conditions in YSU are still lacking and even non-existent. Of course it would be better if YSU not just care or environmentally conscious, but realize the environmental concerns in the form of action, so the jargon of "green and clean university" is not just discourse.

***Environmental Reporting* at YSU**

Green Accounting USR third stage is based reporting environment. Reporting is required in order to establish a good information system for the purposes of decision-making authority of university. With the expected environmental reporting stage of green accounting is based USR run more systematically and perpetually controlled rill. The results of research for environmental reporting in YSU tendency of data on the low category. This means that the Yogyakarta State University in implementing green accounting with USR basis for environmental reporting indicators are still low. This happens because the perception of the respondents YSU has never issued a specific report related to the environment.

**Environmental Auditing at YSU**

The final step is environmental audit. Audit is to ensure that awareness, involvement, and environmental reporting at the entity has been carried out effectively and efficiently. The results of research on the environmental audit in YSU showed a tendency to lower categories. This means that in implementing green accounting YSU with based on USR for auditing environmental indicators are still low. This happens because the perception of the respondents, YSU have never done an audit environment. In addition, in YSU no internal watchdog unit (SPI) that specifically deal with environmental issues.

It is unfortunate, YSU which already have a high environmental awareness is not followed by the third stage of other important environmental involvement, environmental reporting, environmental auditing and accounting to achieve green-based USR. Just jargon "green and clean university" without the real steps to realize the jargon. There are still a lot of environmental problems in the faculties or in areas that have not been resolved YSU.

**CONCLUSION**

Based on the data obtained and the results of the analysis that has been done, it can be concluded that: 1) the environmental concerns associated Yogyakarta State University green university based accounting social responsibility (USR) are highly rated. This is shown by research results that show 50% are at high inclination category; 2) Involvement of green environment related YSU USR-based accounting undervalued. This is evidenced by studies showing more than half of the respondents were in the low category, which is about 52%; 3) Reporting YSU environment is at a low inclination category, it is indicated 42% of respondents were in the low category; and 4) Audit the environment is at the low category, it is indicated 44% of respondents were in the category of low inclination.

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