

The Effect of Green Accounting on Higher Education Reputation Mediated by University Social Responsibility (USR)

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Abstract

This study aims to test and analyze how the application of green accounting can affect the reputation of universities. In addition, it examines the mediating role of university social responsibility in analyzing the relationship between green accounting and the reputation of higher education. The population in this study were students of accounting and management study programs from public and private universities in Palembang City. The sample size in this study was 107 respondents using a purposive sampling technique. Data collection was carried out by distributing questionnaires using a Likert scale. The data analysis technique was carried out with the help of SmartPLS 4 software to evaluate the outer and inner models. The results of this study indicate that green accounting has a negative and insignificant effect on the reputation of higher education, green accounting has a positive and significant effect on university social responsibility, university social responsibility has a positive and significant effect on the reputation of higher education, and green accounting through university social responsibility as a mediating variable has a positive and significant effect on the reputation of higher education. It can be concluded that the university's social responsibility links green accounting and the reputation of higher education.

Keywords: green accounting, reputation of higher education, university social responsibility

1. Introduction

The era of globalization is growing, and the issue of sustainability and social responsibility has become a much-talked-about thing lately. Issues regarding environmental responsibility affect the activities of an organization. This requires an organization to adjust to environmental issues (Rahma & Maryanti, 2018). Until now, almost all countries have focused their attention on the problem of environmental issues, such as the emergence of air, land and water pollution due to the activities of an organization (Tunti et al., 2019). Increasing public awareness of environmental responsibility and demands urge companies to implement environmentally friendly accounting practices as a responsibility to stakeholders (Chang et al., 2024). It is not only companies that are affected by the demands of public awareness of environmental responsibility. Universities are also exposed to demands for this (Denovis & Rahmawati, 2019). Universities are a prime example of non-corporate institutions that are required to exercise social responsibility. However, the lack of research in this area means that the specifics of the social responsibilities that universities should undertake remain (Ismail et al., 2019). Research on the sustainability of universities as higher education institutions is still minimal compared to the sustainability of the business sector (Geryk, 2020). The business sector can easily observe the production process and its social, economic, and environmental impacts. There is a considerable discrepancy between this and the mission of universities, which are designed to train professionals to improve society's living conditions. Thus, the social impact of universities is still difficult to observe and measure (Sousa et al., 2021). Universities prioritize the academic and non-academic fields, which must be managed properly and correctly by universities,

including their financial management, which cannot be separated from environmental costs (Sartika & Iznillah, 2022). Green accounting practices in Indonesia are still ineffective (Wahyuddin et al., 2021). In Indonesia, there are no standards for the disclosure of social and environmental responsibility for universities, which results in many universities not disclosing their environmental and social responsibility (Ningsih, 2024). In his research, Astiti (2019) also revealed that the accounting standards used as a reference do not require universities to disclose social information related to the activities carried out, especially regarding the responsibility of universities for environmental impacts.

The impact caused by campus operations has increased public awareness of the social responsibility that universities must carry (Rahma & Maryanti, 2018). The increasing number of students each year, both private and public universities, will have an impact on the campus and the surrounding environment, including increasing the level of pollution caused by vehicles, increasing the need for land to adjust to the increasing number of students, and increasing the use of energy resources. Therefore, universities need to pay attention and consider the environmental impacts of their operational activities (Widiyanti et al., 2023). In addition, many students still lack awareness of the cleanliness of the environment around the campus. The lack of awareness of environmental responsibility on the part of universities results in an increase in negative impacts on the environment, such as pollution, non-optimal waste management, loss of opportunities to educate students as the next generation who care about environmental sustainability, and the poor image of universities in the community due to unawareness of social, environmental responsibility.

In the context of higher education, the application of green accounting is one form of higher education's responsibility to society. Social and environmental responsibility in higher education is known as USR (University Social Responsibility). Currently, the responsibility of higher education is not only limited to education and research but also must contribute to the environment and the local community. Implementing USR into educational programs can create a superior performance environment based on promoting the university's image (Huang, 2021), and community service activities can create a good image of the university in the eyes of the community (Sunardi, 2020). The results of research conducted (Ningsih, 2024) state that if USR practices are implemented in higher education, then universities that implement them can achieve a better reputation because they follow existing trends and expectations. The results of this study align with research conducted by (Atiqah, 2019), which states that university social responsibility is an effort to compete in the world of education because it can be one of the strategies universities can use to get a good reputation. Implementing effective and efficient USR principles can improve the reputation of universities in the long term and compete in the world of education (Widiyanti et al., 2023).

2. Literature Review

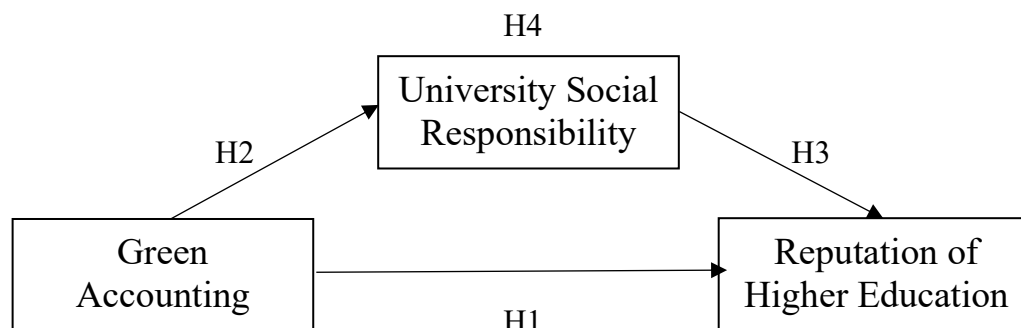
The greening trend is becoming popular in various sectors and allows organizations to increase their competitive advantage and reputation (Huang, 2021). So far, The trend focuses on environmental sustainability and social responsibility, especially in the relationship between organizations and society (Brdulak & Legutko-kobus, 2019). Green accounting is a good solution for tackling environmental damage because it is considered a form of organizational responsibility for environmental impacts due to organizational activities (Widiyanti et al., 2023).

Green Accounting incorporates information about environmental costs and benefits into accounting practices (Wahyuddin et al., 2021). According to (Hamidi, 2019), Green Accounting is an accounting science that calculates, identifies, and discloses the costs arising from the operational activities of an organization or company that can affect the environment and society. The primary role of green accounting is to overcome problems in the social environment and increase sustainable development that affects organizational behaviour in solving social and environmental responsibility problems. The objectives of green accounting, according to (Nurafika & Sari, 2019), are: (1) as an environmental management tool, green accounting helps assess the effectiveness of environmental conservation through cost analysis; (2) as a public communication tool; green accounting acts as an effective communication tool to convey environmental information to the public and stakeholders. The concept of green accounting needs to be developed to overcome the weaknesses of conventional accounting, which is less sensitive to social and environmental issues in the accounting process. Green accounting is based on three main pillars: economic, social, and environmental responsibilities that reflect sustainable commitments (D. I. Sari et al., 2024).

Reputation is a combination of opinions, perceptions, and behaviours of stakeholders of an organization (Post & Griffin, 1997). According to (Amado Mateus & Juarez Acosta, 2022), reputation in the perspective of higher education is the perception and judgment given by relevant stakeholders, which includes perceptions about the quality, trust and excellence of higher education. This perception cannot be formed quickly by simply relying on promotion. However, consistent organizational efforts over a long period are required to perform well and show it to stakeholders (Gardiana et al., 2024). Reputation can be positive and negative and depends on individual and organizational behaviour (Lay et al., 2024). Reputation plays an important role in the sustainability of higher education because it is one of the factors that significantly attracts and increases the trust of stakeholders, such as the general public, prospective students, government, cooperation partners, and other educational institutions (D. K. Sari & Soliha, 2021).

University social responsibility is an ethical policy focusing on the impact of education, research, organizational activities, and the environment on sustainable development (Brdulak & Legutko-kobus, 2019). According to (Denovis & Rahmawati, 2019), University social responsibility is an ethical policy that will significantly affect the quality of performance of a university, including students, teachers, all employees, and all university managers through management that is responsible for the impact of education, cognitive, employment and the environment generated by universities through interactions with society in order to produce sustainable human development. University social responsibility is applying and disseminating principles and values through social participation, responsible campus management, and professional education. The main focus of USR is on the extent to which universities integrate ethical values, responsibility in research and development, and commitment to philanthropic activities sustainably (Latif et al., 2022). The implementation of university social responsibility is a manifestation of the commitment built by universities to improve the quality of life of the surrounding community (Widiyanti et al., 2023). In principle, in higher education, the concept of university social responsibility is reflected in the Tridharma of Higher Education; in this concept, there are interrelated similarities, namely Education, Research, and Community Service (Sartika & Iznillah, 2022).

Figure 1. Framework of Thought



Hypothesis:

H₁: Green accounting has a positive and significant effect on the reputation of higher education.

H₂: Green accounting positively and significantly affects university social responsibility.

H₃: University social responsibility has a positive and significant effect on the reputation of higher education.

H₄: Green accounting has a positive and significant effect on the reputation of higher education through university social responsibility.

3. Research Method

This research was conducted by surveying college students in South Sumatra. The research uses a quantitative approach because it is a numerical and statistical analysis using SmartPLS 4 software. The sampling technique in this research was purposive, with criteria including (1) Active students in both public and private universities in South Sumatra and (2) students from accounting and management study programs. This study used a questionnaire instrument. The questionnaires distributed and collected were 107 respondents from university students in South Sumatra from Universitas Sriwijaya, Universitas Politeknik Negeri Sriwijaya, Universitas Islam Negeri Raden Fatah Palembang, Universitas Bina Darma, Universitas Muhammadiyah Palembang, and Universitas PGRI Palembang. The scale technique in this study uses a Likert scale with a choice of scale 5 (strongly agree) to score 1 (strongly disagree) for all variables. More clearly, the variables studied, operational definitions, indicators, measurement scales and reference sources can be seen in Table 1.

Table 1. Variable, Operational Definition, Indicator/item and Measurement Scale

No.	Variables and references	Operational definition	Indicator/item	Measurement scale	
1	Green Accounting (Kalpaja, 2018; Moorthy & Yacob, 2013; Raju, 2018; Sadiku et al., 2021)	The process of identifying, analyzing and reporting cost and material information related to the environmental aspects of an organization.	Consists of 8 indicators - Economic and environmental accounting - Environmental performance reporting - Resource Accounting	Score 1 Strongly disagree	Score 5 Strongly agree

			- Environmental cost management - Participation in social and environmental activities - Social accounting and sustainability - Environmental impact control and reduction - Stakeholder engagement		
2	Reputation of Higher Education (Amado Mateus & Juarez Acosta, 2022; Bacci & Bertaccini, 2021; Lafuente-Ruiz-de-Sabando et al., 2018)	Perceptions and assessments provided by relevant stakeholders include perceptions of the college's quality, trustworthiness, and excellence.	Consists of 6 indicators - Academic performance - Institutional image and identity - Facilities and infrastructure - Innovation and patents - Relationship with stakeholders - Social contribution and community service	Score 1 Strongly disagree	Score 5 Strongly agree
3	University Social Responsibility (USR) (Bokhari, 2017; Brdulak & Legutko-kobus, 2019; Geryk, 2020; Giuffré & Ratto, 2014; Wigmore Álvarez & Ruiz Lozano, 2012)	Ethical policies consider the impact of education, research, organizational activities, and the environment for sustainable development.	Consists of 8 indicators - Organization management - Teaching and learning - Environmental management - Sustainable policy - Social awareness - Student and employee engagement - Research and innovation	Score 1 Strongly disagree	Score 5 Strongly agree

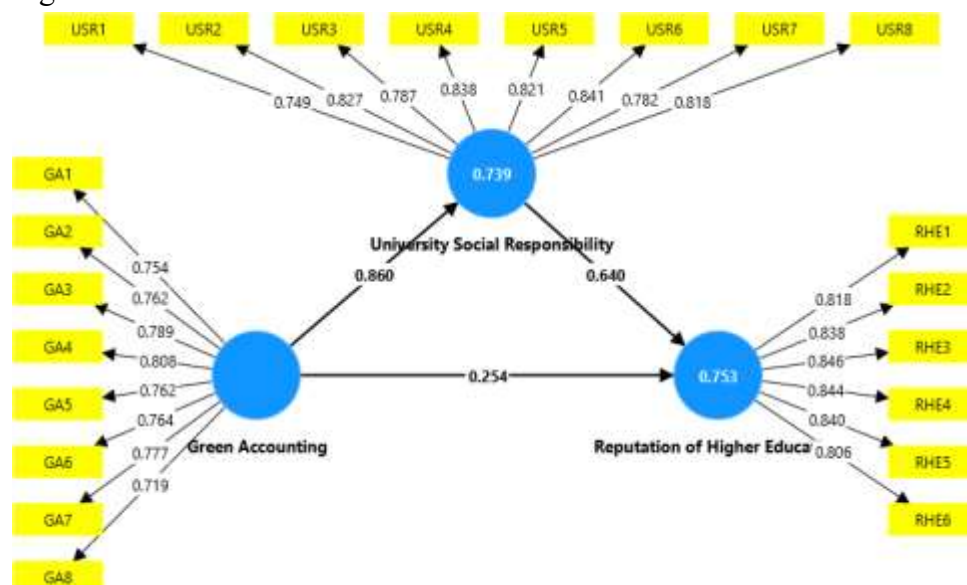
			- Community service and engagement		
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4. Findings and Discussions

Respondent Description. Based on the results of data recapitulation, it turns out that the majority of private universities (69%), state universities (31%), accounting study program students (74%), management study program students (26%), and based on gender, women (85%), and men (15%).

Measurement Model (Outer Model) Testing Results. Instrument testing is carried out through validity and reliability analysis using the outer model. This outer model analysis aims to ensure that the measurement instrument used is suitable as a measurement tool in research. The tests included convergent validity and reliability tests using composite reliability and Cronbach's Alpha.

Figure 2. Outer Model



The data processing results using SmartPLS 4 show that the outer model value or the correlation between constructs and variables has met the convergent validity test because all loading factors are > 0.7 . The findings show that the three variables used in this study, green accounting, university social responsibility, and reputation of higher education, in each proposed construct representing the variable, show a loading factor value > 0.7 . So that the constructs for all variables are valid and nothing is dropped from the model.

Table 2. Outer Loadings

	Green Accounting	Reputation of Higher Education	University Social Responsibility
GA1	0.754		
GA2	0.762		
GA3	0.789		
GA4	0.808		
GA5	0.762		
GA6	0.764		
GA7	0.777		
GA8	0.719		
RHE1		0.818	
RHE2		0.838	
RHE3		0.846	
RHE4		0.844	
RHE5		0.840	
RHE6		0.806	
USR1			0.749
USR2			0.827
USR3			0.787
USR4			0.838
USR5			0.821
USR6			0.841
USR7			0.782
USR8			0.818

Discriminant Validity and Realibity Results

Table 3. Construct reliability and validity

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Green Accounting	0.900	0.901	0.920	0.588
Reputation of Higher Education	0.911	0.911	0.931	0.692
University Social Responsibility	0.924	0.925	0.938	0.654

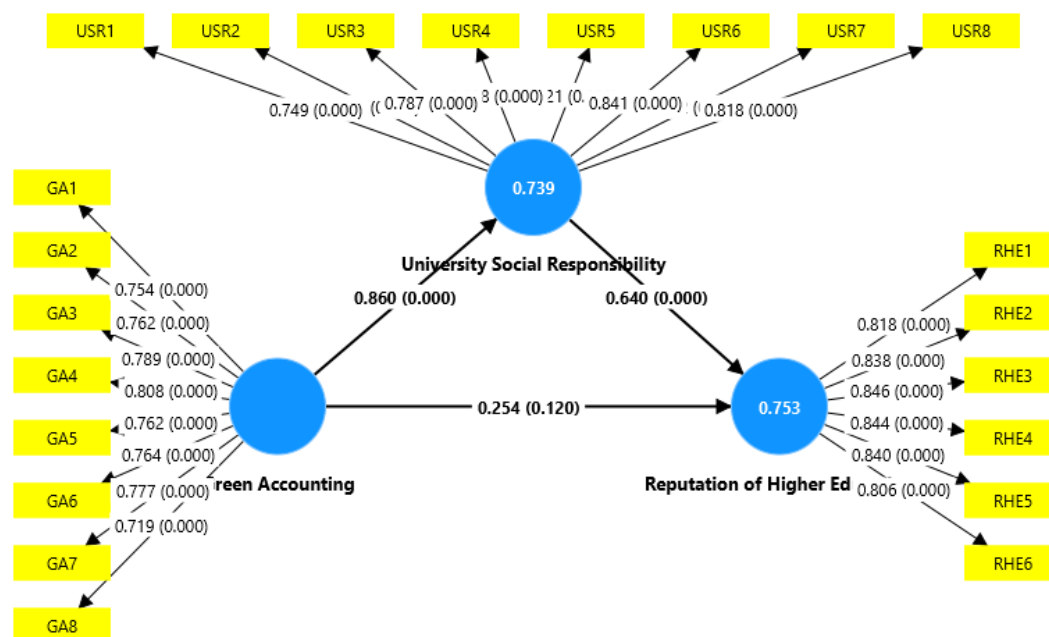
The findings in this study to determine whether the variable is valid and reliable can be seen from Cronbach's Alpha, Composite Reliability, and the Average Variance Extracted (AVE) value. The table above shows that each construct has a Cronbach's Alpha value > 0.7, which indicates that the construct is reliable. In addition, the construct also has a Composite Reliability value > 0.7, which indicates that the construct is reliable. Each construct discussed in this study

is reliable and qualified.

A valid AVE value must be > 0.50 . All variables in this study have good construct validity, as shown by the AVE value in Table 3, which has a value > 0.50 . Thus, all instruments are valid and reliable and can be continued in hypothesis testing.

Structural Model Testing Results (Inner Model)

Figure 3. Inner Model



Inner model testing is carried out to determine the relationship between constructs, significant values, and R-Square related to the relationship between previously hypothesized latent variables. The structural model in this study uses bootstrapping techniques in SmartPLS 4 with a significant level of 0.05. The R-Square value with a value of 0.739 means that university social responsibility has a variable ability of 73.9%, which is stated to have a substantial value, and R-Square with a value of 0.753 means that reputation of higher reputation has a variable ability of 75.3% which is stated to have a substantial value. Thus, the R-Square value > 0.67 indicates that the model is strong and suitable for research.

Table 4. R-Square Test Results

	R-square	Adjusted R-square
Reputation of Higher Education	0.753	0.748
University Social Responsibility	0.739	0.737

Hypothesis Test Results

The hypothesis results in this research can be done by looking at the t-statistic value and p-values in the Direct Effect and Indirect Effect tables. The hypothesis will be accepted if the t-statistic > 1.96 and P-Values < 0.05 .

Table 5. Direct Effect

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Green Accounting -> Reputation of Higher Education	0.254	0.260	0.163	1.557	0.120
Green Accounting -> University Social Responsibility	0.860	0.863	0.029	29.278	0.000
University Social Responsibility -> Reputation of Higher Education	0.640	0.634	0.158	4.053	0.000

Based on the path coefficient test in Table 5. obtained on the green accounting variable on the reputation of higher education the t-statistic path coefficient is $1.557 < 1.96$, and the P -value is $0.120 > 0.05$, so H1 is rejected, green accounting on university social responsibility, the t-statistic path coefficient is $29.278 > 1.96$ and P -value $0.000 < 0.05$ so H2 is accepted, university social responsibility on the reputation of higher education t-statistic path coefficient $4.053 > 1.96$ and P -value $0.000 < 0.05$ so H3 is accepted

Table 6. Indirect Effect

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Green Accounting -> University Social Responsibility -> Reputation of Higher Education	0.550	0.548	0.139	3.961	0.000

Based on Table 6. above, it can be concluded that the results of the indirect effect prove that the green accounting variable on the reputation of higher education mediated by university social responsibility has a t-statistic value of $3.961 > 1.96$ and a P -value of $0.000 < 0.05$ and the original sample shows a positive direction of 0.550, which means that university social responsibility can mediate positively and significantly between green accounting and reputation of higher education, so H4 is declared accepted.

Green accounting has become one of the most important topics in higher education, especially in how universities manage and report the environmental impact of their operations.

The Effect of Green Accounting on Reputation of Higher Education. Green accounting has a negative and insignificant effect on the reputation of higher education. The findings of this study are substantiated by the calculated t-value of 1.557, which is lower than the t-table value of 1.96 ($1.557 < 1.96$). Additionally, the P -value of 0.120 is more substantial than 0.05 ($0.120 > 0.05$). This finding is consistent with previous research conducted by (Rabbani & Wuryaningsih, 2023), which shows no positive or significant effect of green accounting on

reputation. The limitations of green accounting are one of the factors that influence the results of this study. Green accounting is not yet a mandatory financial reporting standard. Many countries, including Indonesia, do not have standards that regulate in detail how green accounting should be applied (Ningsih, 2024). This finding aligns with the research conducted by Astiti (2019), which asserts that current accounting standards do not mandate the disclosure of environmental information related to university activities. So, many universities still have not implemented green accounting as part of their reporting system. Due to a lack of adequate understanding of this practice on the part of stakeholders, green accounting carried out by universities cannot be conveyed effectively to related parties. As a result, the positive reputation expected from the practice is difficult to achieve. Although universities have undertaken various environmentally friendly initiatives, the impact is not visible on reputation because information about the environment carried out by universities is not well conveyed to the public due to a lack of understanding of green accounting. Furthermore, different views on green accounting can add to one of the factors that cause the impact on the university's reputation to be insignificant. Some parties consider this practice as a positive step towards sustainability. However, some consider implementing green accounting as a formality or more of a promotional activity than a genuine environmental commitment. This lack of clarity in perception leads to scepticism in the community. In addition, the findings of this study are potentially influenced by other external factors that have a more significant influence on the university's reputation. These factors include academic achievement, research, community service, and social contribution. If the college does not excel in these aspects, it will not significantly affect its reputation even though it applies green accounting. This finding shows that stakeholders do not prioritize the implementation of green accounting as the central aspect of assessing the reputation of universities.

The Effect of Green Accounting on University Social Responsibility. Green accounting has a positive and significant influence on university social responsibility. These findings are substantiated by the t-value of 29.278, which exceeds the t-table value of 1.96 ($29.278 > 1.96$), and the P-value of 0.000 is less than 0.05 ($0.000 < 0.05$). These results are supported by research conducted by (Mustofa et al., 2020), which shows that applying green accounting has a positive and significant effect on social responsibility in the industrial sector. University social responsibility and corporate social responsibility aim to improve community welfare and reduce negative environmental impacts. This finding suggests a positive correlation between green accounting and social responsibility. Green accounting, which focuses on measuring and reporting the environmental impacts of organizational activities, is becoming increasingly relevant as global awareness of environmental issues increases. The findings of this study confirm that implementing green accounting can strengthen university social responsibility programs—for example, energy saving, waste management, carbon emission reduction, and using renewable energy. The results also indicate that students, staff, and stakeholders are more likely to support universities that demonstrate a real commitment to sustainability.

The Effect of University Social Responsibility on Reputation of Higher Education. University social responsibility positively and significantly affects the university's reputation. This hypothesis is supported by the t-value of 4.053, which exceeds the t-table value of 1.96 ($4.053 > 1.96$), and the P-value of 0.000 is less than 0.05 ($0.000 < 0.05$). This finding is consistent with previous research conducted by (Latif et al., 2022), which shows that university social responsibility has a positive and significant effect on reputation. This finding is very relevant,

given the increasing public demand for universities to focus on academics and play an active role in social development. USR includes various university programs in community service programs and research focusing on social and environmental issues. This finding shows a close relationship between the implementation of USR and the reputation of higher education. When universities involve themselves in social activities and contribute significantly to society, they demonstrate their commitment to society's welfare, which can strengthen their reputation. Research conducted by (Ningsih, 2024) states that if USR practices are implemented in universities, universities that implement them can achieve a better reputation because they follow existing trends and expectations. Furthermore, the results of this study also confirm that university reputation is not only based on academic quality or excellence in research but also influenced by university involvement in addressing various social and environmental issues. This finding aligns with the research conducted by Khoi (2021), which determined that a university's reputation is influenced by its engagement in research and development, the allocation of financial resources, its societal contributions, the quality of its leadership, and its commitment to student learning. This finding not only adds academic insight but also has a tangible impact on the university to improve its image and reputation in the eyes of society. Applying effective and efficient USR principles can improve the reputation of universities in the long term and help them compete in the world of education (Widiyanti et al., 2023).

The Effect of Green Accounting on Higher Education Reputation Mediated by University Social Responsibility (USR). Green accounting through university social responsibility as a mediating variable has a positive and significant effect on the reputation of higher education. These results are further substantiated by the calculated t value of 3.961, which exceeds the t table value of 1.96 ($3.961 > 1.96$). Additionally, the P-value of 0.000 is less than 0.05 ($0.000 < 0.05$), indicating a significant level of statistical significance. The original sample demonstrates a positive direction with a value of 0.550, further supporting the findings. The results of this study are quite interesting. For example, before the existence of mediating variables, green accounting had a negative and insignificant effect on the reputation of higher education. However, when the role of USR is included as a mediating variable, the relationship between green accounting and the reputation of higher education turns positive and significant. This finding indicates that implementing green accounting is not strong enough to directly improve the reputation of higher education. While green accounting provides a framework for sustainability reporting, it must be accompanied by tangible contributions to sustainability, as seen in USR principles that can positively impact the environment and reputation. In other words, the public expects more than just reporting, such as tangible contributions that support environmental sustainability and social benefits. The perception of society and stakeholders strongly influences the reputation of universities. Improper application of green accounting makes the community and stakeholders not feel the real benefits of environmental efforts made by the college; it will affect the image and reputation of the college. Furthermore, the mediation results of USR strengthen the relationship between green accounting and reputation because USR can be tangible evidence of the university's commitment to sustainability and social responsibility. These findings explain that although green accounting has an important role, it still requires support from other approaches, such as USR, to significantly impact the reputation of universities in the eyes of society and stakeholders. Universities that only implement green accounting without involving social aspects cannot create a significant favourable influence on reputation. This research also provides important information for universities to not only focus

on reporting but also on tangible actions that have a positive impact on society and the environment.

5. Conclusion

Based on the research and discussion results, green accounting has a negative and insignificant effect on the reputation of higher education. Triggering factors such as the absence of clear accounting standards in disclosing environmental information, limited understanding from stakeholders, and differences in perceptions of green accounting practices are the main obstacles to applying green accounting in higher education. Green accounting has a positive and significant effect on university social responsibility. These findings provide a foundation for implementing green accounting in the context of university social responsibility programs, focusing on energy savings, waste management, carbon emission reduction, and the use of renewable energy. University social responsibility positively and significantly affects the university's reputation. In higher education, implementing USR practices within academic institutions has yielded a positive reputation, as it aligns with established trends and expectations. Green accounting through university social responsibility as a mediating variable has a positive and significant effect on the university's reputation. This finding indicates that the public and stakeholders prioritize the accuracy of contributions supporting environmental and social sustainability, instead of mere reporting. These findings underscore the significance of universities reporting on their activities and undertaking tangible actions that positively impact society and the environment.

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