



Application of Green Accounting Based on University Social Responsibility (USR) At Muhammadiyah University of Bengkulu : A Systematic Literature Review

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Abstract, This study systematic literature review of 17 articles published between 2023 and 2025 to examine the implementation of green accounting grounded in University Social Responsibility (USR) within higher education institutions. The analysis demonstrates that green accounting contributes to enhancing environmental awareness and promoting stakeholder engagement in sustainability initiatives. However, it concurrently reveals substantial challenges related to reporting and auditing processes, primarily due to the absence of uniform standards and limitations in institutional capacity. This research offers critical insights and formulates recommendations aimed at advancing transparency and accountability in universities' sustainability practices. Its originality stems from the synthesis of contemporary research trends and identified obstacles, providing a foundation for the development of standardized, comprehensive green accounting frameworks tailored to the higher education context. Furthermore, the study underscores the necessity of multi-stakeholder collaboration to facilitate the effective and sustainable adoption of green accounting methodologies in future academic endeavors. Furthermore, the study underscores the necessity of multi-stakeholder collaboration to facilitate the effective and sustainable adoption of green accounting methodologies in future academic endeavors.

Keywords: Environmental Reporting, Green Accounting, Higher Education, Systematic Review, University Social Responsibility.

1. INTRODUCTION

The urgency of climate change and environmental deterioration demands that organizations actively contribute to sustainable development. Universities, as key educational institutions, have a crucial responsibility in advancing and applying green accounting practices, which incorporate environmental considerations into financial management and reporting systems (Nirwana et al., 2025). The principle of University Social Responsibility (USR) highlights the obligation of universities to address environmental and societal concerns as an integral component of their broader sustainability commitments. Through USR, universities are expected to lead by example in promoting environmentally responsible practices and fostering awareness among their stakeholders (Tjandrakirana DP et al., 2024).

Case studies at Muhammadiyah University Bengkulu and various other universities show that the implementation of green accounting is quite good in terms of awareness and involvement (Widiyanti et al., 2023). Significant challenges remain in environmental reporting and auditing within universities, primarily due to underdeveloped practices and the lack of standardized disclosure frameworks. This gap undermines transparency and consistency, highlighting the need for comprehensive standards to improve sustainability accountability in

higher education. This creates a research gap requiring systematic study to identify best practices and develop effective solutions, enhancing green accounting implementation and environmental transparency in universities.

This research employs a systematic literature review approach to investigate current research trends, key challenges, and proposed recommendations related to the implementation of green accounting grounded in University Social Responsibility (USR) within higher education institutions. By synthesizing both empirical evidence and theoretical perspectives, the study provides a comprehensive understanding of the field. The importance of this study lies in its ability to consolidate diverse findings, which can serve as a foundation for developing more robust and sustainable green accounting frameworks. Moreover, the research highlights gaps in existing practices and offers strategic insights to improve policy formulation and practical applications (Tjandrakirana DP et al., 2024).

2. THEORETICAL REVIEW

Green Accounting Based on University Social Responsibility (USR)

Green Accounting represents an accounting approach that integrates environmental aspects into financial recording, reporting, and management, including the measurement of ecological impacts such as energy consumption, waste management, and carbon emissions. This concept enables higher education institutions to quantitatively assess their environmental footprint, enhance transparency, and support sustainable decision-making, as implemented at Muhammadiyah University of Bengkulu (UMB) through four main dimensions: *environmental awareness, environmental responsibility, environmental reporting, and environmental auditing*. The application of green accounting not only focuses on resource efficiency but also strengthens institutional accountability to stakeholders (Nirwana et al., 2025).

University Social Responsibility (USR) as a Supporting Framework

USR embodies the commitment of higher education institutions to social, ethical, and philanthropic responsibilities aligned with the Tri Dharma of Higher Education, encompassing economic, environmental, and social dimensions distinct from corporate CSR. The integration of USR with green accounting facilitates sustainable reporting aligned with the Sustainable Development Goals (SDGs), positioning universities as agents of change through resource conservation programs and academic community engagement. Studies indicate that USR enhances institutional reputation through the mediation of service quality and student satisfaction, while building social legitimacy via eco-friendly practices.

Integration of *Green Accounting* and *USR*: Empirical Dimensions

The theoretical framework by Sumarsono et al. (2024) identifies four pillars of USR-based green accounting environmental awareness, involvement, reporting, and auditing that mutually reinforce institutional behavior toward sustainability. At UMB, these dimensions achieve average scores of 3.0-3.2 (good category) on a 4 point Likert scale, with strengths in awareness but challenges in optimizing reporting through information technology. This integration aligns with ESG principles, where green accounting serves as a pillar of accountability for transparent environmental impact reporting.

3. METHOD

This study employs a systematic literature review (SLR) methodology to thoroughly examine and integrate recent scholarly works concerning the application of green accounting rooted in University Social Responsibility (USR) within higher education settings. The study draws upon primary data from peer-reviewed journals and conference papers published between 2023 and 2025, sourced from established academic platforms including Google Scholar. This approach allows for a rigorous and structured analysis of current trends, challenges, and best practices in the field. By synthesizing a wide range of empirical and theoretical studies, the research offers a comprehensive overview of how USR-driven green accounting is being adopted and implemented.

The study identifies gaps and inconsistencies in existing frameworks, providing a critical foundation for future investigations. It also highlights the evolving role of universities in integrating environmental and social responsibilities into their financial reporting systems. Ultimately, this work aims to contribute valuable insights that can guide policymakers, practitioners, and researchers in enhancing sustainability efforts within academic institutions. Such contributions are vital for promoting transparent, accountable, and standardized green accounting practices across the higher education sector. The study population includes all relevant academic publications addressing the concepts, implementation, challenges, and outcomes of green accounting integrated with USR within university contexts.

Data collection was carried out through a systematic extraction of organized information from the selected studies, concentrating on specific variables such as the implementation of green accounting, the principles of University Social Responsibility (USR), environmental reporting, and environmental auditing. To align with the study's objectives, operational variables were clearly defined to effectively capture these critical aspects. The data analysis employed a thematic approach, enabling the identification of recurring patterns,

emerging trends, existing gaps, and best practices within the literature. This comprehensive analysis helped to construct a detailed map of current knowledge, highlighting areas where the integration of green accounting could be further advanced.

4. RESULTS AND DISCUSSION

To provide a clear and systematic overview of the literature analyzed in this study, the table below presents a detailed mapping of the articles selected for the *Systematic Literature Review* (SLR). The table outlines essential information from each study, including authorship, publication year, research objectives, methodological approaches, and key findings relevant to the implementation of *Green Accounting* and *University Social Responsibility* (USR) in higher education. This mapping serves as the foundation for identifying research gaps, understanding current trends, and supporting the synthesis of findings discussed in this paper.

Table 1. Summary of Reviewed Literature.

No	Author & Year	Judul	Fokus Utama	Temuan/Relevansi
1	Agshari et al. (2024)	Application of Green Accounting Concepts through Accounting Education	Integrasi green accounting dalam pendidikan	Pendidikan akuntansi meningkatkan pemahaman green economy & kesadaran lingkungan
2	Dewi (2022)	University Social Responsibility (USR)	Konsep dasar USR	USR mencakup dimensi ekonomi, etika & filantropi
3	Ekawarti et al. (2024)	Bibliometric Analysis of USR	Tren riset USR	Transparansi & sustainability dominan
4	Latif et al. (2022)	USR & Performance	Pengaruh USR terhadap reputasi	USR tingkatkan kepuasan & reputasi
5	Maruli (2025)	Green Accounting sebagai Pilar ESG	GA dalam ESG	GA pilar akuntabilitas lingkungan
6	Nirwana et al. (2025)	GA for Sustainable Future – STIE Pancasetia	GA & USR	Awareness baik, audit lemah

7	Rahmawati & Hamzah (2025)	GA & Sustainability Report Integrity	GA & integritas laporan	GA tingkatkan kualitas laporan
8	Ramadhani & Asih (2025)	Penerapan GA dalam Sustainability Reporting	GA dalam pelaporan	GA beri data kuantitatif
9	Saraswati et al. (2023)	USR Reporting selaras SDGs	Framework USR	Perlu model pelaporan terstruktur
10	Sartika & Iznillah (2022)	Green Accounting Based on USR	Pemahaman GA	Audit & kebijakan minim
11	Suhartini et al. (2021)	Implementation of GA Based on USR	Implementasi GA kampus	Partisipasi baik, audit lemah
12	Suhartini et al. (2022)	Comparative Study GA USR & GUG	Perbandingan GA	Reporting & audit belum optimal
13	Sumarsono et al. (2024)	GA Concept Based on USR	Empat pilar USR-GA	GA alat strategis keberlanjutan
14	Tjandrakirana et al. (2024)	Env Performance, GA, CSR	GA & kinerja keuangan	GA tingkatkan performa
15	Widiyanti et al. (2023)	GA berbasis USR UMB	GA di UMB	Program baik, reporting kurang
16	Windiyan et al. (2023)	GA USR di UMB	GA & USR	Audit belum optimal
17	Nirwana et al. (2025)	GA for Sustainable Future	Faktor GA	Audit & pelaporan belum standar

The Concept of Green Accounting in Higher Education

Green accounting is an accounting approach that not only focuses on recording financial transactions, but also includes calculations of costs and environmental impacts arising from an organization's activities. In the context of higher education, this concept is very important because universities use various resources such as electricity, water, energy, and land, and produce environmental impacts in the form of waste, emissions, and the use of consumables. Through the implementation of green accounting, universities can assess,

document, and report their environmental footprint in a more structured manner to improve sustainability transparency and institutional accountability. The addition of this data also helps universities understand their resource use more carefully. Thus, campuses can manage their environmental impact more responsibly.

Findings from a systematic literature review by Ramadhani & Asih (2025) show that consistent implementation of green accounting plays a role in improving the quality of sustainability reports. Green accounting provides quantitative information related to environmental costs so that universities and other organizations can present their environmental impact in measurable figures, rather than just descriptive narratives. The study also confirms that the application of green accounting can strengthen stakeholder trust by demonstrating the organization's commitment to environmental responsibility and accountability. This quantitative information makes sustainability reports clearer and more objectively evaluable. Thus, green accounting supports increased transparency and quality in environmental reporting.

The application of green accounting concepts through accounting education plays an important role in building awareness of the green economy. Research conducted by Agshari et al. (2024) at Muhammadiyah University Palopo shows that accounting education helps students understand the principles of green accounting and its relationship with green economic growth. Integrating this concept into the learning process strengthens sustainable thinking among prospective accountants and fosters a culture of environmental responsibility from an early age. This approach also encourages students to see the connection between accounting practices and ecological impacts. Thus, accounting education plays a role in preparing a generation of professionals who are more concerned about sustainability.

In the local context at Muhammadiyah University Bengkulu (UMB), Windiyani et al. (2023) stated that the application of *green accounting* based on *University Social Responsibility (USR)* has become part of campus accounting practices. Their quantitative research shows that USR principles are internalized through the measurement of various environmental aspects, including environmentally friendly operational costs, waste management, and environmental performance reporting as a form of institutional accountability. This approach emphasizes that universities are not only focused on academic responsibility but also on the ecological impact of campus activities. Thus, USR-based green accounting strengthens the culture of environmental responsibility at UMB in a more sustainable manner.

University Social Responsibility (USR) and Its Role in Campus Sustainability

University Social Responsibility (USR) is a form of social responsibility specifically designed for higher education institutions. This concept differs from *Corporate Social Responsibility (CSR)* because USR focuses on the contribution of universities in the fields of social, education, research, and environmental preservation as part of the Tri Dharma. A study by Dewi (2022) at the Daarul Qur'an Institute in Jakarta explains that USR encompasses economic, ethical, and philanthropic dimensions that need to be integrated into institutional governance to produce sustainable social and environmental value. The implementation of USR also encourages campuses to be more sensitive to the needs of the surrounding community. Thus, USR strengthens the role of universities as agents of social change oriented towards sustainability.

Conceptually, USR is not only viewed as a moral obligation, but also as an institutional strategy that helps universities build legitimacy in the eyes of stakeholders, such as students, lecturers, the community, and the government. The implementation of USR serves as a means to instill sustainability values within the campus environment, which are then reflected in various policies and daily operational activities. This includes energy efficiency, waste management, and the implementation of community service programs as a form of social contribution. Thus, USR is not limited to external activities, but also underpins more responsible internal practices. This approach helps universities improve the quality of governance in line with sustainability principles and strengthen their long-term commitment to sustainable development.

The bibliometric analysis conducted by Ekawarti et al. (2024) shows that the development of research on USR in higher education is closely related to the issues of transparency and sustainability. Their findings indicate that USR literature in the context of higher education places transparency as a key indicator in assessing the social and ecological impact of a campus. USR is seen as an important element in promoting a sustainable campus environment. This condition requires universities to provide reporting and accountability mechanisms that truly reflect their social and environmental contributions, so that USR does not stop at the level of slogans, but is realized in real practice. Thus, USR becomes a strategic foundation for campuses to build public trust in a sustainable manner.

From a reporting perspective, Saraswati et al. (2023) developed a conceptual framework for University Social Responsibility Reporting (USRR) that is aligned with the *Sustainable Development Goals (SDGs)*. This framework emphasizes that universities need to disclose their contributions to various aspects of sustainability, such as emission reduction,

energy use, water conservation, and community involvement, with reference to the principles of transparency and stakeholder participation. The model affirms that USR is not merely a social activity, but an integral part of the strategic management system and institutional reporting mechanism. Thus, USRR serves as an important tool to ensure that campus sustainability commitments can be monitored and evaluated consistently over time.

In practice, USR in higher education institutions is closely related to the image of the university and the quality of governance. Research conducted by Latif et al. (2022) shows that the implementation of University Social Responsibility (USR) positively influences university reputation through the mediating effects of service quality and student satisfaction. These findings confirm that USR not only strengthens the image of the campus, but also forms the basis of social and moral legitimacy in the eyes of the public. The implementation of USR encourages universities to carry out programs that benefit society and the environment. This strengthens public confidence in the institution's commitment to sustainability. Higher education institutions are expected to assess the social impact of each program and ensure that every USR activity makes a real contribution to society.

The USR concept is also closely related to green accounting, which is an accounting approach used to measure and manage environmental responsibility. Sumarsono et al. (2024) propose a conceptual framework stating that USR in higher education consists of four pillars based on green accounting: environmental awareness, involvement in environmental activities, environmental reporting, and environmental auditing. The integration of green accounting into USR practices strengthens the university's commitment to being responsible for the ecological impact of campus activities. This approach ensures that environmental responsibility does not stop at formal programs but is applied in everyday activities on campus. Thus, this responsibility goes beyond conventional social obligations.

Integration of Green Accounting with University Social Responsibility (USR)

Green accounting and University Social Responsibility (USR) are complementary concepts in higher education. Green accounting provides a quantitative framework for measuring and reporting the environmental impact of university activities, while USR encompasses social responsibility, education, research, and environmental sustainability. Their integration enables universities to manage resources efficiently and transparently affirm their commitment to social and environmental responsibility. This approach improves accountability and reputation while promoting a culture of sustainability across the academic community. It also supports more accurate and sustainable decision-making based on environmental and social data, guiding strategic planning and policy development.

A systematic literature review conducted by Ramadhani & Asih (2025) shows that green accounting is often used as a tool to assess the implementation of USR, particularly in environmental aspects. The green accounting system enables universities to record environmental costs, monitor energy use, manage waste, and implement environmentally friendly programs, all of which are an important part of institutional social responsibility. Thus, green accounting not only functions as a reporting tool but also as a managerial instrument that supports the planning and evaluation of USR programs. Consistent use of green accounting helps universities ensure that USR programs run effectively and have a positive impact on the environment. This approach also allows stakeholders to assess the university's environmental performance more transparently and accurately.

Several empirical studies show that the application of USR-based green accounting includes specific dimensions that strengthen campus social responsibility. A comparative study conducted by Suhartini et al. (2022) on public and private universities revealed that the four main pillars of USR-based green accounting, namely environmental awareness, environmental involvement, environmental reporting, and environmental auditing, play an important role in the USR structure of campuses. However, the aspects of environmental reporting and auditing are still not fully optimized in many institutions. This indicates the need for capacity building and more systematic mechanisms to ensure that USR programs run effectively and sustainably, thereby strengthening university accountability.

The conceptual theory regarding the integration of green accounting with USR has been further developed. Sumarsono et al. (2024) present a conceptual framework that emphasizes the importance of the four pillars of awareness, involvement, reporting, and auditing in explaining how universities implement social responsibility through USR-based environmental accounting. This framework asserts that green accounting serves not only as a reporting tool, but also as a strategic instrument to encourage institutional behavioral change towards sustainability. This approach helps universities integrate sustainability practices into all academic and operational activities. This framework enables universities to assess environmental and social impacts more measurably, as well as strengthen accountability and transparency to stakeholders.

The practical application of integrating green accounting with USR has also been studied in higher education institutions. Research conducted by Nirwana et al. (2025) at STIE Pancasetia found a significant correlation between environmental awareness and involvement with environmental management behavior on campus. However, the aspects of environmental reporting and auditing are still lacking in transparency and effectiveness. These findings

confirm that the implementation of USR-based green accounting requires managerial support and strong internal audit mechanisms to ensure credible environmental impact reporting. Improvements to the reporting and audit systems can increase university accountability and encourage more accurate data-driven environmental decision-making.

The understanding and concern of the academic community regarding USR-based green accounting varies. Research at the Bengkalis State Polytechnic shows that although understanding of environmental awareness and involvement is relatively good, formal policies and commitments to implement environmental reporting and environmental audits consistently are still limited (Sartika & Iznillah, 2022). These findings confirm that the integration of green accounting with USR cannot be merely declarative, but must be supported by clear policy structures and audit systems. Capacity building and policy dissemination are important to encourage the active participation of the entire academic community. Regular evaluation and monitoring are necessary to ensure that each program has a real impact on the environment.

Conceptually, green accounting within the USR framework is also in line with ESG principles. Research conducted by Maruli (2025) shows that green accounting can serve as a pillar of accountability in ESG reporting, as it enables universities to record and report environmental costs and their impacts transparently, while promoting both internal and external accountability. This integration also strengthens the social legitimacy of universities and supports sustainable development as part of institutional responsibility. This approach helps universities integrate sustainability practices into all academic and operational activities and increase stakeholder confidence in environmental performance more effectively and sustainably. This data can also be used to improve sustainability strategies and evidence-based decision-making.

Implementation of USR Based *Green Accounting* at Muhammadiyah University Bengkulu

Research at Muhammadiyah University Bengkulu shows the application of green accounting based on the concept of *University Social Responsibility* (USR). Campus policies include waste management programs, resource conservation, and transparent environmental cost reporting. Environmental audits are an integral part that involves the academic community in environmental conservation activities. The high level of awareness among students and staff is evident from their active involvement in reporting and conservation actions. The active role of the academic community, including students, lecturers, and staff, in overseeing this program demonstrates the campus' strong commitment to environmental sustainability. The

implementation not only focuses on technical aspects but also builds an organizational culture (Suhartini et al., 2021).

The evaluation of green accounting implementation at UMB uses four main dimensions, namely environmental awareness, environmental responsibility, environmental reporting, and environmental auditing. The average indicator score shows a good category with a value of around three on a scale of four, indicating a fairly adequate level of implementation. The aspects of environmental awareness and commitment of the academic community have been internalized in the management and reporting of environmental impacts. Optimization of reporting and auditing is still needed through the development of information technology and human resource training. The integration of environmental information systems will streamline the reporting process and improve data accuracy (Rahmawati & Hamzah, 2025).

Table 2. Average scores for the implementation of USR-based green accounting at UMB.

Nu.	Green Accounting Dimensions	Score	Category
1	Environmental Awareness	3,1	Good
2	Environmental Responsibility	3,0	Good
3	Environmental Reporting	3,2	Good
4	Environmental Audit	2,9	Very Good

Diagram 1 shows the relationship between environmental policies, green accounting programs, and environmental cost reporting as efforts to effectively implement USR on campus.

Critical Analysis of the Implementation of *Green Accounting* at Muhammadiyah University Bengkulu

At Muhammadiyah University Bengkulu, the use of Green Accounting still shows that there is a significant difference between the level of environmental awareness, academic participation, and the reporting and auditing systems that should support environmental accountability. The results of the study show that environmental awareness and participation are in the “fairly good” category, but the quality of environmental reports and audits is in the “very poor” category. This is in line with the findings of Sumarsono et al.(2024) which show that many universities have good environmental awareness but are weak in integrating USR-based environmental reporting and auditing. Research by Sartika & Iznillah(2022) also shows that the lack of adequate environmental policies, SOP, and funding is the main.

An evaluation of the implementation of green accounting at UMB reveals a number of advantages as well as challenges. The main advantages lie in the consistent involvement of the academic community in activities that support environmental sustainability, as well as the existence of a reporting system that is sufficiently transparent and structured. However, there are significant obstacles in the form of limited human resources who are specifically trained in green accounting, as well as the suboptimal use of information technology in the environmental reporting and auditing process. In addition, some reporting processes are still manual and not fully integrated with the campus financial system, thereby hindering the speed and accuracy of reporting Azzahra & Asih Desi Puji(2025).

Recommendations for Strengthening the Implementation of USR Based Green Accounting

Improving human resources is very important. Special training in environmental reporting and green accounting certification must be implemented. Implementing staff need adequate technical skills to ensure optimal and accurate green accounting. Applicable standards must be strictly followed. Technical and administrative competencies must be improved to facilitate complex reporting. The next priority is the implementation of an information technology-based reporting system. Integration with the university's financial system must be carried out. Efficiency in data collection and acceleration of information processing can be achieved. Reporting transparency is increased. Digital systems help ensure data accuracy and consistency (Suhartini et al., 2021).

The development of internal policies at Muhammadiyah University Bengkulu must be made clearer and more detailed so that measurement, reporting, and auditing of environmental costs can be carried out systematically and in a standardized manner. A firm and structured policy will strengthen campus accountability and clarify the institution's responsibilities in implementing green accounting. The campus needs to implement strict monitoring mechanisms to ensure compliance by all members of the academic community. The formulation of policies involving various stakeholders is important to produce realistic and applicable policies. Environmental awareness campaigns need to be carried out intensively, on a scheduled basis, and continuously using various methods such as seminars and practical activities Maruli (2025).

5. CONCLUSIONS

Green accounting in higher education is an environmental accounting concept that covers the scope and relevance of its application on campus as a form of social and

environmental responsibility. University Social Responsibility (USR) is a framework that encourages sustainable practices by prioritizing social and environmental pillars. The integration of green accounting with USR enables educational institutions to report and measure sustainability achievements in a transparent and responsible manner. At Muhammadiyah University Bengkulu, the implementation of USR-based green accounting has applied policies, environmental programs, and environmental cost reporting that increase the academic community's awareness of the environment.

The analysis of green accounting implementation identifies advantages such as the commitment of the academic community and a good reporting system, as well as obstacles such as limited human resources and suboptimal information technology. The effectiveness of implementation is highly dependent on the strengthening of internal policies and ongoing training. The recommendations provided include increasing human resource capacity through training and certification, developing an integrated information technology-based reporting system, and formulating detailed internal policies related to environmental cost measurement and auditing. Regular environmental awareness campaigns are also an important factor in strengthening an environmentally conscious culture while encouraging active participation from the academic community.

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