

## **Analysis of the implementation of the University Social Responsibility (USR) at State Universities in Surabaya**

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### **ABSTRACT**

The research objective was to determine and analyze the extent to which state universities in Surabaya have implemented University Social Responsibility (USR) in their campus activities. The implementation of USR aims to support the achievement of Sustainable Development Goals (SDGs) in 2030. Campus activities often cause problems, impact on social, economic, and environmental aspects. For this reason, tertiary institutions have a social responsibility that is not just enhancing image but rather real activities in community empowerment and environmental sustainability. The research method used was quantitative descriptive approach by taking data from respondents' answers using google form and interviews. The total score of the respondents' answers is used to interpret the USR implementation. The results showed that the implementation of USR at State Universities in Surabaya which consisted of four dimensions, namely environmental awareness, environmental involvement, environmental reporting, and environmental audits had been carried out well, but the environmental cost performance reports were not well published and the role of SPI was not the focus on environmental audits, but more on financial control systems, human resources, and infrastructure.

**Key Words:** environmental awareness, environmental involvement, environmental reporting dan environmental audit

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## I. INTRODUCTION

Indonesia is the fourth most populous country in the world, with 269 million people or 3.49% of the world's total population (Worldometers, 2019). This condition can cause a number of further problems, including the amount of waste production and its disposal process. The amount of waste that is generated each year and the ways in which waste management is not optimal have made it an "environmental crisis". Waste according to the provisions of Law of the Republic of Indonesia Number 18 of 2008 concerning Waste Management Article 1 paragraph 1 is the residue of human daily activities or natural processes in solid form. In Indonesia, waste is a very serious problem, almost everywhere, especially in urban areas, we often find garbage scattered about, both organic and inorganic waste. If it is not managed properly, it will cause environmental pollution. This pollution can cause social impacts such as health, aesthetics, discomfort or public unrest and in the long term can affect the entry of investors to the regions.

The research objective was to determine and analyze the extent to which public universities in Surabaya (UNAIR, ITS, UNESA, UPN, UINSA) have implemented University Social Responsibility (USR) in their campus activities. This is because tertiary institutions participate in creating a younger generation of intellectuals who have the obligation to defend the State, in accordance with the 1945 Constitution Article 27 paragraph 3. The elements of State Defense include love for the country which has indicators of protecting the homeland and yards as well as all Indonesian territorial spaces. The State Defense element also supports the achievement of the Sustainable Development Goals (SDGs), covering three dimensions of sustainable development, namely economic growth, social inclusion and environmental protection that will be achieved in 2030.

Sari and Hadiprajitno, (2013) states that USR is an ethical policy that will greatly 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, labor and the environment. which is generated by tertiary institutions through interaction with the community in order to produce sustainable human development by providing information that reflects the impact of the organization on the environment.

UPN "Veteran" Jawa Timur itself annually accepts more than 2,000 new students. Not to mention, from other PTNs. This can lead to a number of further problems, including the amount of waste production and its disposal process. In the initial observations of the research carried out, it was found that the use of drinking water and food wrappers made of disposable plastic was still not fully processed. This makes plastic waste and environmental conditions less clean. Instruction of the Minister of Research and Technology Number 1 / M-INS / 2019 concerning the prohibition of the use of disposable plastic drinking water and / or plastic bags within the ministry of research, technology and higher education. In addition, Law no. 23 of 1997 concerning Environmental Management. This law regulates the obligations of every person who undertakes or activities to maintain, manage, and provide true and accurate information about the environment.

Reyes (2002) states that the process of identifying, collecting, estimating, analyzing, internal reporting and using information on material and energy flows, environmental costs, and other costs for decision making related to the environment. Reyes' opinion means that the organization has an obligation to make reports related to expenses for the preservation of the surrounding environment. Likewise, the University's obligation to assist the government in building a sustainable city means ensuring that development is not only enjoyed by the present generation but also for future generations. Burrit et al., (2002) stated that financial and non-financial measurements of environmental impacts can be reported to management and used in decision making. In line with the Triple Bottom Line Theory introduced by Elkington (1997) that the company has responsibility for Profit, People and Planet, but in the concept of higher education as a public organization it has responsibility for its social and environmental impacts.

Teoh and Thong's research (1986) in Yousef (2003) states that an organization can be categorized as contributing to protecting the environment if it has attention to Environmental awareness, Environmental Involvement, followed by Environmental Reporting, enhanced by

Environmental Auditing. Therefore, it can be concluded that Higher Education also has responsibility for it, as the embodiment of USR. Based on the background and problems, this research raises the topic of implementing the USR dimension in the PTN environment in Surabaya. This topic is still relatively new and not much has been researched, so the results of the research can contribute to considering the direction of the University's policy in environmental management.

## II. METHODOLOGY

This research used a quantitative descriptive approach. This research will describe from the results of interviews and statistical data obtained from the implementation of USR which was implemented by five state universities in Surabaya, such as UPN "Veteran" Jawa Timur, UNAIR, ITS, UNESA and UINSA, using a questionnaire replicated from research by Lubis et al. (2018) ). The type of questionnaire used is a closed questionnaire by providing answers that can be chosen by respondents, expressed on a Likert scale of 1 to 5.

Based on the background and phenomena described in the previous chapter, the focus of this study is to explore information on the implementation of USR both from questionnaire answers and interviews with officials and stakeholders in the state universities environment in Surabaya as well as research informants. The units selected consist of the General Section, the Finance Section, the Academic Administration Bureau, the Internal Supervisory Unit (SPI), and the LP2M. In addition, informants are also from BEM or student associations, with the reason that students are stakeholders and prospective generations of graduates from university.

The data analysis technique used includes: (1) conduct descriptive analysis of respondents' answers to their perceptions of the USR dimension, namely environmental awareness, environmental involvement, environmental

accounting reporting and environmental audits, by adding up the scores of each statement from the USR dimension ; (2) calculating the index in% with the formula  $\text{Total Score} / Y \times 100\%$ , the index value to determine which respondents' answers fall in which interval. Y value is obtained from the number of respondents x the highest Likert score ; (3) looking for the respondent's response interval value, with the following formula:

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interval distance from the lowest 0% to the highest 100% so that the respondent's answer can be seen at which interval, the interpretation of the score is as follows: (a) 0% - 19.99% = Very less ; (b) 20% - 39.99% = Less ; (c) 40% - 59.99% = Enough ; (d) 60% - 79.99% = Good ; and (e) 80% - 100% = Very Good ; (4) Interpreting the results from Step four is supported by field observations and interviews with informants ; (5) draw conclusions from the implementation of USR, namely environmental awareness, environmental involvement, environmental reporting, and environmental audits.

### III. RESULT AND DISCUSSION

This research was conducted during the Covid 19 pandemic, so that field observations were not maximal in obtaining evidence and information. This is because the teaching and learning process activities at the five state universities in Surabaya are mostly carried out online, so that it is not optimal in observing the behavior of USR implementation in each campus. The campus canteen which was the object of observation was also closed, because canteen activities also reflected the implementation of USR in processing organic and non-organic waste. 39 questionnaires were sent in the form of googleform. extracting data on the implementation of USR was assisted by information sourced from the respective state university websites.

#### Environmental Awareness

The results showed that the implementation of USR on environmental awareness at UNAIR, ITS, UNESA, UINSA and UPN "Veteran" Jawa Timur had an average value of 82%. This shows that the environmental awareness of the stakeholders on the campus is very good. Based on the answers from the respondents, it can be described like this: (a) Regulations were made to protect the environment with a score of 87% (very good) ; (b) The campus has awareness in protecting the environment with a score of 85% (very good) ; (c) Employees have concern for the environment with a score of 85% (very good) ; (d) Students are also involved in protecting the environment with a score of 82%

(very good) ; (e) Get influence from the Environmental Institution with a score of 75% (good) ; (f) Get influence from the Environmental Community with a score of 78% (good) ; (g) Received support from HR and SDE in protecting the environment with a score of 80% (very good) ; (h) Having a Research and Community Service in each PTN with a score of 83% (very good) ; (i) Implementing results from the field of research and community service with a score of 84% (very good).

Based on respondents' responses to environmental awareness, all state universities in Surabaya already have very good awareness of their environment, especially from the internal campus itself, but environmental awareness by students is still not optimal. There are still many students throwing garbage out of place. In addition, respondents have not optimized the involvement of institutions or communities engaged in environmental sustainability in campus life.

#### Environmental Involvement

This study provides empirical evidence on the implementation of USR on campus involvement in protecting the environment with an average value of 81%. This shows that the involvement of stakeholders in the sustainability of the campus environment has been very good. Based on the answers from the respondents, it can be described like this: (a) Availability of funds issued specifically to maintain the campus environment with a score of 81% (very good) ; (b) Studies that examine environmental safety with a score of 78% (good) ; (c) Availability of MoU which involves organizations engaged in environmental sustainability with a score of 82% (very good) ; (d) Supported tracking environmental costs with a score of 80% (very good) ; (e) There is an investment to protect the environment with a score of 81% (very good) ; (f) The campus has a curriculum design for environment-related study programs 81% (very good) ; (g) Has a standard of environmental competence 81% (very good) ; (h) To achieve environmental competency standards with a score of 82% (very good) ; (i) Has compliance with environmental standards with a score of 84% (very good) ; and (j) There is

an environmental aspect in supporting the teaching and learning process with a score of 84% (very good).

The results of all respondents' answers related to campus involvement in environmental preservation received a very good response with an average score of 81%, but the respondents' answers about environmental studies have not been implemented very well. Respondents answered that they did not know, especially the answers from students from the Economics and Business Study Program. They do not understand well that KKN (Real Work Lecture) activities are part of their involvement in environmental sustainability. They were formed in groups with students from the Environmental Engineering study program by filling out KKN activities, such as utilizing cow dung waste, water purification, or educating the public on using family latrines.

#### Environmental Reporting

Based on the calculation of the results of the responses to the questionnaire answers about environmental reporting state universities in Surabaya, getting an average score of 80%, which means that environmental reporting in state universities in Surabaya has been implemented very well. This is because state universities in Surabaya already have very good awareness and involvement in protecting the environment. The recapitulation of respondents' answers is arranged as follows: (a) Has an environmental performance report with a score of 80% (very good); (b) Has a performance report that is reported on an ongoing basis with a score of 82% (very good); (c) Has a published performance report with a score of 76% (good); (d) Has environmental related publications with a score of 80% (very good).

The results of the respondents' answers can be analyzed that the implementation of USR on the campus at PTN Surabaya has been very good in making environmental audit reports, but there are still facts that the information related to the publication of environmental reports has not been published properly. There were answers from students and officials who did not know information about environmental reporting with a score of 76%. This condition can also be seen on the campus web, which is not displayed as a

complete and detailed report.

#### Environmental Audit

Environmental audits at state universities in Surabaya get an average score of 73% which can be categorized as good. Based on the answers from the respondents, it can be described like this: (a) Having an environmental audit report gets a score of 73% (good); (b) Has an internal supervisor (SPI) related to the environment with a score of 73% (good); (c) SPI competence related to the environment got a score of 73% (good); (d) SPI activities related to the environment get a score of 75% (good).

The results of the analysis of respondents' answers show that the implementation of USR related to environmental audits at state universities in Surabaya has been implemented properly. However, the results of interviews with SPI stated that SPI activities were focused on financial, administrative and infrastructure auditing activities, even then it was said to be overloaded, while

those related to environmental audits under the control of K3KL, it was said that the human resources in charge were qualified. Only SPI at UINSA conducts environmental audits, but environmental audits that are carried out are only elementary, not environmental specific audits or investigative audits. In addition, the average student respondent answers stated that they did not know about environmental audit information on their campus as well as they did not know about reporting on environmental sustainability reporting activities on their campus.

Based on the analysis of respondents' answers as a whole on the implementation of USR in state universities in Surabaya, it indicates that the first thing to do is to build awareness and good commitment to the importance of USR for universities. In this case, related leaders and officials must actively disseminate information to the entire academic community to realize the implementation of USR properly and sustainably. This is because tertiary institutions also produce graduates as young intellectuals who have the obligation to defend the state, in accordance with the 1945 Constitution Article 27 paragraph 3, namely the elements of State Defense, including



the love of the homeland which has indicators of protecting the homeland and yards as well as the entire territory of Indonesia. This element of State Defense also supports the achievement of the Sustainable Development Goals (SDGs), which includes three dimensions of sustainable development, namely economic growth, social inclusion and environmental protection that will be achieved in 2030.

The results of the analysis prove that the implementation of USR related to environmental awareness has been very good. Downloaded from the official PTN website, information was found that ITS with the Smart Eco Campus program, UNAIR with the Green Campus program, UNESA with the Eco and Cyber Campus program, UPN Veteran East Java with the Go Green program. In addition, each campus also carries out Community Service Program activities that involve communities throughout Indonesia by empowering the community. UINSA conducted KKN by creating PAR and CBR programs. UPN Veteran East Java conducts Community Service Program activities with the theme of being environmentally friendly by utilizing cow dung biogas for compost and KKN in Jombang processes the remaining cane harvest into bioethanol which replaces increasingly scarce fossil raw materials.

The implementation of USR related to environmental awareness has been carried out very well. Curriculum design and learning process have led to environmental awareness programs. ITS has a Department of Environmental Engineering such as UPN Veteran East Java. UPN also recently held a Guest Lecture with the theme "Waste Water Treatment Plant and Recycle Water", while UNAIR held an Asia-Pacific level conference with the theme of reducing plastic waste. UNESA has FMIPA which has environmental management activities and organic and non-organic waste management. UINSA has a Faculty of Science and Technology in which there is a Department of Environmental Engineering.

The implementation of awareness and concern in protecting the environment has been very well applied to the five state universities in Surabaya. The results of this study support Ignastia's (2018) research, it is found that of the 4

aspects studied, Universitas Brawijaya has high environmental awareness and involvement, as well as Lubis (2018) research on environmental awareness and environmental involvement that have been carried out well at UIN

Maliki Malang. Denovis and Rahmawati (2019) prove that Andalas Padang University has implemented environmental awareness and environmental involvement well. The results of this study mean that state universities in Surabaya have implemented Good University Governance and have implemented the TriDharma of Higher Education in the fields of teaching, research and community service education.

Environmental Reporting related to special environmental costs has not been published properly, causing the University to be transparent about this. This condition is supported by the answers of respondents who answered that they did not know about environmental cost reporting. On the other hand, the University has made a very high investment in caring for its environment, the aim is to create a clean and beautiful environment. A clean and comfortable environment will support the learning process on campus. All of these activities require very large costs, and these activities will be very useful if they are reported and published on an ongoing basis so that the entire academic community knows how the performance of state universities in Surabaya in managing their finances in caring for the campus environment.

Environmental Audit at PTN in Surabaya is considered good, in contrast to the responses obtained on the dimensions of environmental awareness, involvement and reporting, which score very well. This condition is triggered by answers related to the role of SPI in implementing environmental audits. In principle, SPI already has high dedication and professionalism to encourage the creation of good university governance. The duties of SPI are basically aimed at controlling activities, securing assets and assets, increasing the effectiveness and efficiency of operational activities, the reliability of financial reports, early detection of irregularities and inconsistencies with the prevailing laws and regulations. Judging from the statement, it can be interpreted that almost every campus operational activity has not escaped

the attention of SPI. However, there was no mention of SPI's environmental activities. ITS and UNAIR have a section that deals with environmental audits themselves, which is named K3KL.

The results of the study support Denovis and Rahmawati's findings, (2019) that Andalas Padang University has made environmental cost reports, but it has not been published and environmental audits are considered good enough because they already have an SPI, but are considered insufficient because they do not include environmental audit activities. Lubis, et al (2018) stated that UIN Maliki Malang has carried out environmental reporting and environmental audit items with sufficient value. Based on these two research results, it indicates that the USR implementation has not been optimally implemented in universities related to environmental reporting and environmental audits. This empirical study is supported by research by Chen et al (2015) which states that universities in the ASEAN region only focus on achieving academic services and the implementation of USR will have an impact in the future.

#### IV. CONCLUSION

The conclusion of the analysis of the research results can be concluded that the implementation of USR related to environmental awareness, environmental involvement and environmental reporting has been carried out very well. However, for environmental reporting, statement items that are considered important are still found, namely related to environmental cost performance reports that have not been published properly. The implementation of USR related to environmental audits has been carried out well,

however, it was found that the SPI's task function was only focused on managing and controlling financial resources, human resources and facilities and infrastructure resources.

The results of this study have limitations, namely the low number of respondents who are too few. This is because during the Covid 19 pandemic, which conditions respondents or informants carry out WFH (Work From Home) activities, so that there are difficulties in capturing communication and observation in the campus environment.

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