



Website: [ejournal.umm.ac.id/index.php/jrak](http://ejournal.umm.ac.id/index.php/jrak)

\*Correspondence:

[zuhrotullaili@student.ub.ac.id](mailto:zuhrotullaili@student.ub.ac.id)

DOI: 10.22219/jrak.v15i1.38169

**Citation:**

Laili, Z, Sukoharsono, E. G., Andayani W. (2025). Evaluation of the Sustainability Report Disclosure of Brawijaya University Based on AA1000 Accountability Principles. Jurnal Reviu Akuntansi Dan Keuangan, 15(1), 248-266.

**Article Process**

**Submitted:**

Oktober 13, 2024

**Reviewed:**

December 23, 2024

**Revised:**

April 26, 2025

**Accepted:**

April 28, 2025

**Published:**

April 29, 2025

Office:

Department of Accounting,  
University of Muhammadiyah  
Malang  
GKB 2 Floor 3.  
Tlogomas Highway 246,  
Malang, East Java, Indonesia

P-ISSN: 2615-2223

E-ISSN: 2088-0685

Article Type: Research Paper

## EVALUATION OF THE SUSTAINABILITY REPORT DISCLOSURE OF BRAWIJAYA UNIVERSITY BASED ON AA1000 ACCOUNTABILITY PRINCIPLES

Zuhrotul Laili<sup>1\*</sup>, Eko Ganis Sukoharsono<sup>2</sup>,  
Wuryan Andayani<sup>3</sup>

**Affiliation:**

<sup>1,2,3</sup>Faculty of Economics and Business, University of  
Brawijaya, Malang, Indonesia

### ABSTRACT

**Purpose:** To evaluate the compliance level of the sustainability report of Universitas Brawijaya period 2021-2023 based on the AA1000 Accountability Principles.

**Methodology/approach:** Secondary data from Brawijaya University's sustainability report for the period 2021-2023 was analyzed using a content analysis approach based on the AA1000 principles.

**Findings:** The main findings relate to the level of compliance of Universitas Brawijaya's sustainability report with the accountability principles AA1000.

**Practical implications:** Applying the AA1000 Accountability Principles at Brawijaya University enhances the transparency and accountability of sustainability reporting. It also encourages stakeholder involvement and the development of more effective policies in sustainability reporting, thereby strengthening the university's commitment to sustainability practices.

**Originality/value:** This research contributes new insights to the literature on sustainability disclosure in higher education, by developing an evaluation model that can be applied by other institutions. Additionally, this research highlights the relevance of the accountability principles in the local



© 2025 Zuhrotul Laili, Eko Ganis Sukoharsono, Wuryan Andayani

Jurnal Reviu Akuntansi dan Keuangan is licensed under a [Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-nc-sa/4.0/)

Indonesian context, showing the necessary adaptations to meet specific needs in the education sector.

**Keywords:** AA1000; Accountability; Brawijaya University; Sustainability Report.

#### **ABSTRAK**

**Tujuan penelitian:** Studi ini bertujuan untuk mengevaluasi tingkat kepatuhan sustainability report Universitas Brawijaya periode tahun 2021-2023 berdasarkan Prinsip Akuntabilitas AA1000.

**Metode/pendekatan:** Jenis penelitian ini adalah penelitian kualitatif deskriptif. Data sekunder berupa sustainability report Universitas Brawijaya periode tahun 2021-2023 yang dianalisis menggunakan pendekatan analisis konten berdasarkan prinsip AA1000.

**Hasil:** Temuan utama terkait tingkat kepatuhan sustainability report Universitas Brawijaya dengan prinsip akuntabilitas AA1000. Hasil penelitian ini menunjukkan bahwa tingkat kepatuhan sustainability report Universitas Brawijaya pada tingkat tinggi.

**Implikasi praktik:** Penerapan Prinsip Akuntabilitas AA1000 di Universitas Brawijaya meningkatkan transparansi dan akuntabilitas laporan keberlanjutan. Ini juga mendorong keterlibatan pemangku kepentingan dan pengembangan kebijakan yang lebih efektif dalam pelaporan keberlanjutan, sehingga memperkuat komitmen universitas terhadap praktik keberlanjutan.

**Orisinalitas/kebaharuan:** Penelitian ini memberikan kontribusi baru terhadap literatur tentang pengungkapan keberlanjutan di universitas dengan mengembangkan model evaluasi yang dapat diterapkan oleh institusi lain. Selain itu, penelitian ini menyoroti relevansi prinsip akuntabilitas dalam konteks lokal Indonesia, menunjukkan adaptasi yang diperlukan untuk memenuhi kebutuhan spesifik di sektor pendidikan.

**Kata kunci:** AA1000; Akuntabilitas; Sustainability Report; Universitas Brawijaya.

## INTRODUCTION

Responsibility universities face an increasing need for higher levels of accountability ([Nicolò et al., 2021](#)). As public sector organizations, many universities also face greater institutional pressure and demands from stakeholders for higher levels of commitment in disclosing social and environmental information as responsible actors ([Hamilton & Waters, 2022](#)). The role of universities in educating new generations and society for a more sustainable future, it is important to measure the impact of university institutions in terms of sustainable development and sustainability impact, so that universities begin to adopt sustainability reports and other voluntary disclosure tools to meet stakeholder demands and respond to institutional pressures ([Bautista Puig, 2021](#)). As a result of the increasing need for higher levels of transparency in universities, there has been an increased interest in sustainability reporting (SR) ([Jorge Larran, 2018](#)) at universities in recent years [Moggi \(2023\)](#). However, despite this greater attention, SR practice in universities is still in its infancy ([Lial Filho, 2021](#)).

Universities have a vital role to play in educating society to address global challenges such as climate change, population growth, competition for limited resources, biodiversity loss and other sustainability issues. Various stakeholders such as students, staff, parents, alumni, employers, suppliers, governments, non-governmental organizations and local communities are increasingly putting pressure on higher education to address these issues. Sustainability reporting can be used as an efficient communication tool to communicate sustainable practices adopted by higher education to stakeholders. Sustainability reporting, also known as sustainability report, has become an important tool in conveying the achievements and commitments of universities in terms of sustainability and social responsibility ([Jorge Larran, 2018](#)). University sustainability reporting, independence and credibility of the report are key in ensuring that the information provided can be trusted by stakeholders, including students, university staff, government and the general public. Sustainability reports as a complement to academic reports have become an important factor in the university context.

Sustainability report, universities provide information on relevant non-academic aspects to various stakeholders, including students, staff, lecturers, alumni, and the wider community. These non-academic aspects accompany the academic aspects in assessing university performance. The sustainability approach, universities aim to create a balanced performance in the aspects of education, environmental management, and positive contributions to society. Support from stakeholders, including prospective students, current students, staff, lecturers, alumni, and the general public, tends to be greater for universities that prioritize sustainable development in the context of education and academic services. Universities in Indonesia, disclosure of sustainability reports in the higher education sector is becoming increasingly relevant. Universities feel encouraged to publish sustainability reports due to the increasing interest from stakeholders who are looking for universities that are committed to sustainable practices. According to [Sukoharsono \(2019\)](#) which developed the 5P Concept provides a broader approach in measuring the success of a university by considering the planet (environment), people (society), profit (economy), pheno-technology (technology), and prophet (spirituality). In a university, the principle of "pentaple bottom line" emphasizes the importance of prioritizing the interests of all stakeholders involved in the academic and operational activities of the university, rather than only focusing on financial or investor interests.

Assurance which includes the process of auditing and verifying sustainability reports, has become an increasingly common practice used by organizations. This process has the potential to ensure that sustainability reports meet certain standards and are credible to

stakeholders. Stakeholder theory and legitimacy theory are two theoretical frameworks that are often used in sustainability reports. Stakeholder theory states that agents have an obligation to fulfill their responsibilities to various parties or stakeholders. Thus, fulfilling obligations to shareholders is not the only consideration that must be taken into account to achieve positive results. ([Sudaryati, 2022](#)) Then reinforced by the assumption of the legitimacy theory which states that agents are involved in a social contract that requires them to have responsibilities to society as a condition for obtaining legitimacy or permission. The AA1000 framework ([Accountability 1000](#)) is one of the recognized frameworks in sustainability measurement and reporting. This framework provides principles that govern sustainability practices, with a focus on accountability, transparency, participation, and impact. AA1000 has become a reference for many organizations around the world in their efforts to improve their sustainability performance and reporting. This framework can also be used to measure the quality of assurance statements. Universities are increasingly receiving attention related to social responsibility and sustainability. Especially, in the Education for Sustainable Development (ESD) framework advocated by the United Nations, universities have a significant role in advancing sustainable development goals. Therefore, sustainable practices and university sustainability reports are not only communication tools, but also important tools to drive positive change in society and the surrounding environment.

Sustainability report support universities in communicating their roles and contributions to sustainable development to stakeholders. Although many studies have been conducted on sustainability reporting, specific research on sustainability reporting conducted by universities is still limited. This study will provide deeper insight into universities' sustainability practices, especially in terms of assurance statements in university sustainability reports, and their contribution to universities' commitments in carrying out social and sustainable responsibilities. In addition, this study will help fill the knowledge gap in the academic literature on the relationship between assurance statements and sustainability reports, with a focus on the AA1000 framework. The AA1000 Framework is one of the frameworks used by universities and other organizations to guide the sustainability reporting process and ensure the sustainability of the information conveyed.

The research site is Brawijaya University, a university located in East Java. This university was chosen based on the consideration that the university is able to provide an overview of higher education institutions whose academic activities are responsible for the environment, as well as how the university has received the Gold Award for two consecutive years in the Asia Sustainability Report Rating (ASSRAT) AWARD organized by NCCR. Therefore, the researcher used the Brawijaya University website in the sustainability report in 2021-2023.

This study will examine the level of compliance of Brawijaya University's sustainability report based on the AA1000 Framework Accountability Principles. Through a case study at Brawijaya University, this study aims to understand the quality of assurance statements in sustainability reports, and how this reflects the university's commitment to social responsibility and sustainability. The results of this study can provide deeper insights into the role of accountability principles in university sustainability practices and their contribution to creating a more sustainable future. Thus, this study has both theoretical and practical significance. The results of the study are expected to benefit universities and their stakeholders by strengthening sustainable practices and understanding the quality of assurance statements. In addition, this study is expected to contribute to the academic literature on organizational social responsibility, sustainability, and sustainability reports. This study will provide a basis for better decision-making at the university level and similar organizations, and will support efforts towards a more sustainable world.

Sustainability report Universitas Brawijaya based on the AA1000 Accountability Principles. First, accountability theory emphasizes the importance of responsibility and transparency in organizational reporting, which is relevant to analyzing how universities fulfill their information obligations to stakeholders. Furthermore, stakeholder theory explains how organizations should consider the interests and expectations of various stakeholders, allowing the study to explore their involvement in the disclosure process. In addition, legitimacy theory suggests that sustainability reporting can serve as a tool to gain and maintain legitimacy in the eyes of the public, while issue materiality theory emphasizes the importance of identifying and disclosing issues that are material to the organization and stakeholders. Furthermore, corporate social responsibility (CSR) theory provides a framework for evaluating the extent to which Universitas Brawijaya integrates sustainability principles into its policies and practices. Finally, organizational learning theory underlines how universities can leverage stakeholder feedback to improve the quality and relevance of their sustainability reports. By adopting these theories, this study will provide deeper insights into how sustainability disclosure at Universitas Brawijaya can be improved through the implementation of the AA1000 Accountability Principles.

This study aims to evaluate the Sustainability report disclosure of Universitas Brawijaya based on the AA1000 Accountability Principles, focusing on disclosure practices, compliance with accountability principles, and the quality of assurance statements. This study is expected to provide a deeper understanding of how universities integrate sustainability principles in their reports and how these reports meet stakeholder expectations. By analyzing the factors that influence sustainability report disclosure, this study also aims to provide recommendations for improving transparency and accountability in sustainability reports in higher education environments.

In contrast to previous studies that generally focus on one or two aspects of sustainability disclosure, this study takes a more holistic approach by integrating the analysis of disclosure practices, compliance with the AA1000 Accountability Principles, and the quality of assurance statements into one evaluation framework. In addition, while many previous studies, such as those conducted by ([Larrán Jorge et al., 2018](#)), focusing on educational institutions in developed countries, this study explores a more specific context in Indonesia, which is a developing country with unique challenges in sustainability disclosure. Thus, this study not only fills the gap in the existing literature but also provides relevant insights for the development of sustainability practices in universities in Indonesia, especially in the context of better integration of accountability principles.

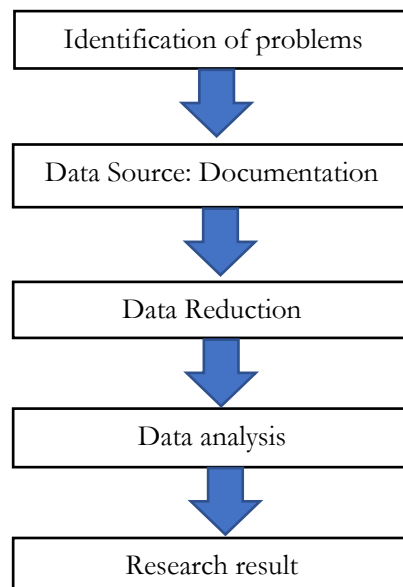
Although many researchers have studied sustainability reporting, only a few studies have discussed the perspective from the education sector, especially in higher education. Based on this background, the researcher will examine the level of compliance of Brawijaya University's sustainability report based on the AA1000 Framework accountability principle. This study focuses on the disclosure of Brawijaya University's Sustainability Report based on the AA1000 Accountability Principle, considering the limitations in transparent and accountable disclosure practices in many universities in Indonesia. This phenomenon indicates the need to evaluate the quality and depth of information in the sustainability report presented. In addition, there is a lack of understanding of how stakeholders, such as students and staff, assess the report, creating a need to investigate the acceptance and understanding of sustainability reports across stakeholder groups. Variability in the application of the Accountability Principle is also an important issue, because factors such as organizational culture and management support can affect the success of implementing this principle. On the other hand, this study fills the gap in the field of higher education which is still minimal

in the analysis of sustainability reports, especially related to the evaluation of the quality of assurance statements. Although assurance statements are considered important to increase the credibility of reports, evaluation of their quality and effectiveness in the context of higher education is still lacking. In addition, sustainability reports often do not provide an adequate assessment of the social and environmental impacts of university activities. Therefore, this study also seeks to explore how these impacts are measured and reported, and investigates the relationship between the implementation of the AA1000 Accountability Principles and the overall sustainability performance of universities.

## METHOD

The research method used in this study is qualitative research. The qualitative research method is a method used to examine natural objects where the key instrument is in the researcher. This study uses secondary data, data collection is done through documentation and analysis techniques using document analysis. This study aims to analyze the quality of assurance statements in sustainability reports in accordance with the standards applied by the AA1000 framework.

The measurement indicators used are indicators derived from the AA1000 framework. The assessment is carried out by looking at the percentage of conformity of the information presented by the university in the sustainability report with the information that must be disclosed according to the standard indicators issued by the AA1000 framework. The data used in this study are secondary data in the form of *sustainability report*, the research object used in this study is one of the state universities in Indonesia, namely Brawijaya University.



**Figure 1.**  
Research  
Flow  
Framework

Source: researcher (2024)

## JRAK RESULTS AND DISCUSSION

### 15.1 Analysis of Compliance Level of AA1000 Accountability Principle Standard

The AA1000 Accountability Principles Standard aims to provide organizations with internationally accepted principles that can be used to assess, manage, improve and

communicate accountability and sustainability. Accountability is recognizing, taking responsibility for and being transparent about the impacts of an organization's policies, decisions, actions, products, services and performance. An organization that considers itself fully accountable will seek to involve stakeholders in identifying, understanding and responding to material sustainability topics and concerns. The process of identifying the sustainability report of Universitas Brawijaya is categorized based on the four AA1000 Accountability Principles which include: 1. Inclusivity Principle, to identify organizational disclosures in involving stakeholder participation; 2. Materiality Principle, to identify organizational disclosures in recognizing issues that are relevant and significant to stakeholders; 3. Responsiveness Principle, to identify organizational disclosures in responding to stakeholder issues and feedback through decisions, actions, performance and communication; 4. Impact Principle, to identify organizational disclosures in monitoring, measuring and being accountable for their actions that affect the wider environmental ecosystem.

<b>Principle Standards Accountability</b>	<b>Category</b>	<b>Disclosure Indicators</b>	<b>SR 2021</b>	<b>SR 2022</b>	<b>SR 2023</b>
<b>Principle of Inclusivity</b>	<b>Commitment, Integration &amp; Capacity Building</b>				
	Commitment from top leadership	There is a statement of commitment from the organization's leadership in the report	1	1	1
	Integration of stakeholder engagement	Stakeholder engagement processes are integrated into governance, strategy and decisions.	1	1	1
	Clear participation goals	The scope and objectives of stakeholder engagement are clearly defined	1	1	1
	Integration of engagement results	Stakeholder engagement results are integrated into policies and procedures.	1	1	1
	Resource allocation	Competencies and resources for engagement are allocated	1	1	1

Principle Standards	Category	Disclosure Indicators	SR 2021	SR 2022	SR 2023
255 Accountability	<b>Engagement Strategy &amp; Process Development</b>				
	Identification of stakeholders	Stakeholders are well identified	1	1	1
	Engagement strategy	There is a formal strategy of ongoing engagement and communication.	1	1	1
	<b>Performance Measurement &amp; Stakeholder Communication</b>				
	Engagement metrics	There are metrics to measure the effectiveness and impact of stakeholder engagement.	1	1	1
	Use of engagement results	The results of the engagement are used for organizational improvement.	1	1	1
	Communication with stakeholders	There is transparent and timely communication	1	1	1
	Number of indicators		10	10	10
	Number of indicators reported		10	10	10
	Percentage of compliance (%)		100%	100%	100%

**Table 1.**  
Results of the Analysis of the Principle of Inclusivity

### Sustainability report of Brawijaya University Based on the Principle of Inclusivity

The Inclusivity Principle is the first principle based on the AA1000 framework that must be met by universities in disclosing sustainability reports. Inclusivity is not only stakeholder involvement, but is defined as the university's commitment to being responsible to stakeholders and allowing stakeholder participation in identifying relevant sustainability topics and their solutions. Table 4.1 shows the indicators of compliance with the disclosure of Brawijaya University's sustainability report based on the inclusivity principle.

## JRAK 15.1

The principle of inclusivity in the AA1000 framework is a fundamental element that ensures that universities not only involve stakeholders in the preparation of sustainability reports, but are also responsible for addressing their needs, interests, and concerns. Based on the results of the analysis in Table 4.1, the sustainability disclosure compliance indicators of Universitas Brawijaya show that most components related to the principle of inclusivity have been met.

This can be seen from the involvement of stakeholders at various stages, from identifying material issues to reporting the results of sustainability implementation.

Universitas Brawijaya has included an explicit stakeholder engagement statement, indicating that the university recognizes the importance of various groups, such as students, lecturers, education staff, surrounding communities, industry partners, and local governments in influencing and being influenced by university operations.

This commitment is realized through discussion forums, surveys, and workshops aimed at identifying relevant sustainability topics. For example, the report highlights waste management programs, energy efficiency improvements, and strengthening sustainability literacy, all of which involve active input from stakeholders.

However, there are still some areas that need improvement. Although the report mentions stakeholder engagement, indicators of their active participation in finding solutions have not been described in depth. Some stakeholder groups, such as local communities and vulnerable groups. In addition, although the format for stakeholder engagement has been presented, the evaluation of the effectiveness of such engagement has not been clearly documented.

Overall, Universitas Brawijaya has demonstrated a good initial commitment to the principle of inclusivity, but still has room for improvement in ensuring active participation from all stakeholders. In this context, a more strategic approach can be applied, such as adopting a structured feedback mechanism from stakeholders, recording the results of discussions in the sustainability report, and expanding the scope of engagement to underrepresented groups. In this way, the university can better comply with the principle of inclusivity set out in AA1000, while strengthening its position as a socially and environmentally responsible institution.

### **Sustainability report Brawijaya University Based on the Principle of Materiality**

The second principle is the principle of materiality which is a principle that must be disclosed in the sustainability report of Brawijaya University. The principle of materiality is the second element in the AA1000 framework which focuses on identifying the most significant issues.

<b>Materiality Principle</b>	<b>Commitment, Integration &amp; Capacity Building</b>	<b>SR 2021</b>	<b>SR 2022</b>	<b>SR 2023</b>
Materiality determination process	There is a systematic and ongoing process of determining materiality.	1	1	1
Integration of assessment processes	The materiality assessment process is integrated into risk management and compliance.	1	1	1
Resource allocation	Competencies and resources are allocated to implement the results of the	1	1	1

257

Materiality Principle	Commitment, Integration & Capacity Building	SR 2021	SR 2022	SR 2023
	materiality assessment.			
	<b>Determination of Materiality</b>			
	Clear boundaries and scope	1	1	1
	Topic representation	1	1	1
	Evaluation of material topics	1	1	1
	Significance and impact	1	1	1
	Relevant context	1	1	1
	Conflict resolution	1	1	1
	<b>Communication</b>			
	Communication of material topics	1	1	1
	Number of indicators	10	10	10

**JRAK**  
**15.1**

		Materiality Principle	Commitment, Integration & Capacity Building	SR 2021	SR 2022	SR 2023
Table 2. Results of the Materiality Principle analysis	Number of indicators reported			10	10	10
	Percentage of compliance (%)			100%	100%	100%

Universitas Brawijaya's sustainability report, this principle emphasizes that the issues disclosed must be relevant, substantive, and reflect the greatest impact on the sustainability of the university and stakeholder expectations. Based on the results of the analysis presented in the Table above, Universitas Brawijaya has demonstrated good efforts in meeting the principle of materiality. Universitas Brawijaya's sustainability report clearly identifies key sustainability issues, such as energy efficiency, waste management, educational inclusiveness, and research innovation that supports sustainable development. This identification was carried out through a materiality analysis process involving input from various stakeholders, including students, lecturers, industry partners, and local communities.

This process allows the university to prioritize issues that are relevant to sustainability, both from an internal operational perspective and from a broader societal impact perspective. However, there are several aspects that can still be improved in the implementation of the materiality principle. Although material issues have been identified, the process of mapping these issues based on their significance has not been explained in detail. In addition, transparency in the preparation of the materiality matrix, such as assessment criteria and priorities, still needs to be clarified to provide a more complete picture to readers of the report. Several materiality issues such as diversity, social inclusion, and the impact of university activities on the surrounding community are also less explored in depth. To improve alignment with the materiality principle, Universitas Brawijaya can strengthen the process of collecting and analyzing data related to material issues. Steps such as involving more stakeholder groups in open dialogue, using quantitative data to support materiality analysis, and reporting the results of the evaluation of material issues in a matrix format can increase trust in the sustainability report. In addition, providing an explanation of how these issues are included in the university's sustainability strategy will further strengthen the relevance of the report. By fully complying with the materiality principle, Universitas Brawijaya will not only improve the quality of sustainability reports, but also ensure that their priorities are aligned with stakeholder needs and real impacts on sustainability. This will strengthen the university's role as a pioneer of sustainability practices in the higher education sector.

### Sustainability Report Brawijaya University Based on the Principle of Responsiveness

The Responsiveness principle in the AA1000 framework requires organizations to demonstrate their ability to respond to relevant issues in a transparent, timely, and effective manner in accordance with the needs and expectations of stakeholders. In the context of Universitas Brawijaya's sustainability report, this principle is reflected in how the university identifies key sustainability issues, formulates strategies, and communicates the steps taken to address these issues. Based on the analysis in Table 3, Universitas Brawijaya has taken significant steps in fulfilling the responsiveness principle. This can be seen from the report that explicitly discloses the university's strategic initiatives, such as carbon emission reduction programs through energy efficiency, community-based waste management, and increasing access to education for underserved groups. In addition, the report also includes an

evaluation of the achievement of sustainability targets, demonstrating the university's efforts to be transparent in measuring the success of their programs.

259

However, there are several areas that still require more attention to ensure optimal fulfillment of the responsiveness principle. Although the steps taken have been outlined, the level of stakeholder involvement in determining priorities and solutions has not been described in detail. Some stakeholders, such as local communities or alumni, appear to be under-represented in the strategic decision-making process. In addition, the report does not include a systematic feedback mechanism for assess whether the actions taken by the university truly meet stakeholder expectations.

Principle of Responsiveness	Commitment, Integration & Capacity Building	SR 2021	SR 2022	SR 2023
	Response development process	1	1	1
	Integration of responses within the organization	1	1	1
	Resource allocation	1	1	1
<b>Response Strategy Development</b>				
	Continuous response development process	1	1	1
	Response suitability assessment	1	1	1
	Validate responses with stakeholders	1	1	1

Principle of Responsiveness	Commitment, Integration & Capacity Building	SR 2021	SR 2022	SR 2023
	external stakeholders			
	<b>Implementation of Continuous Response &amp; Communication</b>			
	Responses that are tailored to stakeholder needs	1	1	1
	Respond to stakeholder needs, concerns, and expectations.			
	Comprehensive and transparent reporting	1	1	1
	Response reports to stakeholders are conducted comprehensively, accurately and in a timely manner.			
	Number of indicators	10	10	10
	Number of indicators reported	10	10	10
	Percentage of compliance (%)	100%	100%	100%

**Table 3.**  
Results of the analysis of the Principle of Responsiveness

To improve compliance with the responsiveness principle, Universitas Brawijaya can adopt several strategic approaches. One is to develop a communication forum that allows stakeholders to provide direct and ongoing input on sustainability issues. Preparing a sustainability report that includes explicit responses to stakeholder concerns will also provide greater transparency. In addition, documenting the real impact of sustainability initiatives, both quantitatively and qualitatively, can strengthen stakeholder trust in the university's commitment. Overall, Universitas Brawijaya has shown significant initial efforts in implementing the responsiveness principle. With more structured improvement steps, the university can improve the relevance and impact of its reports, while strengthening its role as an institution that is responsive to sustainability challenges. The proper implementation of this principle will reflect a close relationship between the university and its stakeholders, creating a stronger collaboration in achieving shared sustainability goals.

### Sustainability Report Brawijaya University Based on the Impact Principle

The Impact Principle in the AA1000 framework focuses on measuring and reporting an organization's impact on social, environmental, and economic aspects, both positive and negative. This principle aims to ensure that organizations not only recognize their impacts but also take action to manage them transparently and responsibly. In the sustainability report of Universitas Brawijaya, this principle reflects the extent to which the university is able to demonstrate the real impact of its operations and sustainability initiatives on stakeholders and the environment.

Based on the analysis in Table 4, Universitas Brawijaya has made efforts to report its impacts on various dimensions of sustainability. The report mentions environmental initiatives such as reducing electricity consumption through the use of solar panels, organic and inorganic waste management programs, and campus greening. The positive impacts of these programs

are seen in the decrease in the university's carbon emissions and increased environmental awareness among students. In addition, social impacts are reported through scholarship programs for underprivileged students and community service activities that provide direct benefits to the surrounding community.

However, the measurement of negative impacts is still not described in detail. Some aspects, such as the carbon footprint of business travel or laboratory waste generated, have not been discussed in depth. Furthermore, although there are several impact indicators reported, there is no clear evaluation mechanism to assess the effectiveness of the sustainability programs that have been implemented. This makes the report less comprehensive in providing a comprehensive picture of the university's overall impact.

To improve the implementation of the impact principle, Universitas Brawijaya can integrate more quantitative and qualitative data to measure sustainability impact holistically. The application of frameworks such as Life Cycle Assessment (LCA) to assess environmental impacts or the use of Key Performance Indicators (KPIs) relevant to the university's sustainability goals can provide more transparency. In addition, universities need to report on negative impact mitigation strategies as well as action plans to increase positive impacts sustainably.

Overall, Universitas Brawijaya has demonstrated good initial efforts in fulfilling the impact principle, especially in reporting the success of social and environmental initiatives. By strengthening the aspect of evaluating negative impacts and developing more measurable indicators, the university's sustainability report can better reflect its responsibility as a higher education institution committed to sustainability. A stronger application of the impact principle will strengthen the university's contribution in promoting sustainable development at the local, national, and global levels.

**Results of the Principle analysis Results of the Principle analysis Impact**

<b>Impact Principle</b>	<b>Commitment, Integration &amp; Capacity Building</b>	<b>SR 2021</b>	<b>SR 2022</b>	<b>SR 2023</b>
	Impact management process	1	1	1
	Impact process integration	1	1	1
	Resource allocation	1	1	1

Impact Principle	Commitment, Integration & Capacity Building	SR 2021	SR 2022	SR 2023
	impact management			
	Integration of identified impacts	1	1	1
	Identified impacts are integrated into the organization's key processes, including strategy and objectives.			
<b>Impact Identification &amp; Metrics Development</b>				
	Clear boundaries, objectives and scope	1	1	1
	The boundaries, scope and assumptions of the impact assessment are consistently defined and documented.			
	Credible and measurable process	1	1	1
	There is a process in place to measure and evaluate impact that is credible and verifiable.			
	Comprehensive impact measurement	1	1	1
	Impacts include actual and potential, positive and negative, and direct and indirect.			
	Identify the impacts from various sources	1	1	1
	Impacts are identified from various sources such as policies, programs and products.			
	Presentation of impacts in various forms	1	1	1
	Impact is presented qualitatively, quantitatively, or monetarily.			
	Number of indicators	10	10	10
	Number of indicators reported	10	10	10
	Percentage of compliance (%)	100%	100%	100%

Principle Standards	<i>Sustainability report</i> University of Brawijaya		Table 4. Compliance Level of Sustainability Report of Brawijaya University Based on AA1000 Accountability Principles
<b>Accountability</b>			
<b>Principle of Inclusivity</b>	Top Performers	Top Performers	
<b>Materiality</b>	Top Performers	Top Performers	
<b>Principle of Responsiveness</b>	Top Performers	Top Performers	
<b>Impact</b>	Top Performers	Top Performers	
<b>Principle</b>			

Source: Data processed by researchers (2024)

Sustainability report (SR) Universitas Brawijaya was analyzed to assess the extent to which the report complies with the AA1000 accountability principles, namely inclusivity, materiality, responsiveness, and impact. These principles emphasize the importance of stakeholder engagement and management of material issues that have a significant impact on the organization and society. According to [Accountability \(2018\)](#), the implementation of the AA1000 principle aims to increase trust in sustainability reports through active stakeholder involvement in the reporting process. In the context of Brawijaya University, the sustainability report has included various sustainability-related programs, such as campus environmental management and research innovation. However, this analysis found that the consistency of involvement and representation of certain stakeholders still needs to be improved to optimally fulfill the principle of inclusivity, as proposed in the study [Freeman and Reed \(1983\)](#) about stakeholder theory.

The application of the materiality principle in SR Universitas Brawijaya shows that the issues reported mostly reflect important aspects such as continuing education and community service. However, as stated by [Martinez \(2018\)](#), materiality not only includes issues that are relevant to the organization, but also includes issues that are considered significant by stakeholders. This study suggests that the determination of materiality issues in SR needs to be reviewed to ensure that all stakeholder groups are well represented in the issue identification process. In addition, the principle of responsiveness, which relates to how organizations respond to stakeholder input and needs, is seen in several university programs such as environmental sustainability campaigns and inclusive education. However, as outlined in the study [Saha \(2021\)](#), the success of responsiveness must be measured through measurable performance indicators, which are still not consistently visible in this report.

The evaluation of the impact principle shows that SR Universitas Brawijaya has attempted to include the impacts of sustainability programs, especially in the fields of education and environmental management. However, as stated in the study [Moggi \(2023\)](#), an effective sustainability report must present clear metrics to assess social, economic, and environmental impacts. This study found that the disclosure of impacts in SR Universitas Brawijaya is still general and unquantified, making it difficult to evaluate the effectiveness of sustainability programs in depth.

## JRAK 15.1

Overall, the evaluation of SR Universitas Brawijaya based on AA1000 shows some strengths, such as transparency and stakeholder engagement efforts, but also reveals weaknesses in impact disclosure, stakeholder representation, and determination of materiality issues. These findings are in line with research [Hamilton \(2022\)](#), which states that sustainability is not only about reporting, but also about creating value for stakeholders. By adopting the

recommendations from this analysis, Universitas Brawijaya can improve the quality and credibility of their sustainability reports in the future.

## CONCLUSION

Based on the results of data analysis and discussion that has been done, it can be concluded that the level of sustainability report compliance of Brawijaya University is in the high category. This study reveals that the AA1000 Framework Standard is an important driver in improving the sustainability accountability of a university. The AA1000 standard guidelines are designed to be used by other stakeholders including standard setters, investors, and assurance providers to better understand how organizations that use these principles manage, improve sustainability behavior, performance, and reporting. to make organizations accountable for their sustainability management, performance, and reporting practices by assessing organizational compliance. Suggestions for further researchers should add interviews in the data collection method to related parties to obtain more comprehensive data.

## BIBLIOGRAPHY

- AccountAbility. (2018). *Accountability 2018 principles*. AccountAbility, 40.<https://www.accountability.org/standards/>
- AccountAbility AA1000. (2020). *AA1000 Assurance Standard v3*. 1–48.[www.accountability.org](http://www.accountability.org)
- Alonso-Almeida, M.D.M., Marimon, F., Casani, F., & Rodriguez-Pomeda, J. (2015). Diffusion of sustainability reporting in universities: Current situation and future perspectives. *Journal of Cleaner Production*, 106, 144–154.<https://doi.org/10.1016/j.jclepro.2014.02.008>
- An, Y., Davey, H., & Harun, H. (2017). Sustainability reporting at a New Zealand public university: A longitudinal analysis. *Sustainability (Switzerland)*, 9(9), 1–11.<https://doi.org/10.3390/su9091529>
- Bautista-Puig, N. and E. Sanz-Casado (2021). "Sustainability practices in Spanish higher education institutions: An overview of status and implementation." *Journal of Cleaner Production* 295.<https://doi.org/10.1016/j.jclepro.2021.126320>
- Cintya Dewi, NPR, Yudianti, FN, & Anggraini, RR (2019). QUALITY OF ASSURANCE STATEMENT ON SUSTAINABILITY REPORTS (Empirical Study in Indonesia). *Journal of Business Accounting*, 12(2), 148–171.<https://doi.org/10.30813/jab.v12i2.1776>
- Dias, CA, & Basuki, B. (2018). Study of The Determinants Existence of External Assurance on Sustainability Reports in Indonesia. 454–460.<https://doi.org/10.5220/0007016804540460>
- Flowers, J. (2018). Sustainability Reporting. *The Social Function of Accounts*, 146–171.<https://doi.org/10.4324/9781315628264-6>
- Freeman, R. E., & Reed, D. L. (1983). Stockholders and stakeholders: A new perspective on corporate governance. *California Management Review*, 25(3), 88-106.

- Gunawan, P., & Meiden, C. (2021). Analysis of Sustainability Reporting Compliance of PT. Aneka Tambang, Tbk. Based on GRI Standards, AA1000AP and AA1000AS. *Journal of Computer Science and Business*, 12(1), 187–195. <https://doi.org/10.47927/jikb.v12i1.104>
- Hambali, M., & Idris, I. (2020). Transformational Leadership, Organizational Culture, Quality Assurance, and Organizational Performance: Case Study in Islamic Higher Education Institutions (Iheis). *Journal of Management Applications*, 18(3), 572–587. <https://doi.org/10.21776/ub.jam.2020.018.03.18>
- Hassan, A., Elamer, A. A., Fletcher, M., & Sobhan, N. (2020). Voluntary assurance of sustainability reporting: evidence from an emerging economy. *Accounting Research Journal*, 33(2), 391–410. <https://doi.org/10.1108/ARJ-10-2018-0169>
- Hamilton, & Waters (2022). Reporting: Comparing Fortune 50 Corporations' and US News & World Report's Top 50 Global Universities' Sustainability Reports. *Sustainability*, 14(6). <https://doi.org/10.3390/su14063442>
- Larrán Jorge, M., Andrades Peña, F.J., & Herrera Madueño, J. (2018). An analysis of university sustainability reports from the GRI database: an examination of influential variables. *Journal of Environmental Planning and Management*, 62(6), 1019–1044. <https://doi.org/10.1080/09640568.2018.1457952>
- Leal Filho, W., et al. (2021). "Towards a common future: revising the evolution of university-based sustainability research literature." *International Journal of Sustainable Development & World Ecology* 28(6): 503-517.
- Moggi, S. (2023). Sustainability reporting, universities and global reporting initiative applicability: a still open issue. *Sustainability Accounting, Management and Policy Journal*, 14(4), 699-742. <https://doi.org/10.1108/sampj-05-2022-0257>
- Nicolò, G., Aversano, N., Sannino, G., & Tartaglia Polcini, P. (2021). Investigating Web-Based Sustainability Reporting in Italian Public Universities in the Era of Covid-19. *Sustainability*, 13(6). <https://doi.org/10.3390/su13063468>
- Martínez-Ferrero, J., García-Sánchez, I.M., & Ruiz-Barbadillo, E. (2018). The quality of sustainability assurance reports: The expertise and experience of assurance providers as determinants. *Business Strategy and the Environment*, 27(8), 1181–1196. <https://doi.org/10.1002/bse.2061>
- Saha, A.K., Dunne T., Dixon R. (2021). "Carbon disclosure, performance and the green reputation of higher educational institutions in the UK," *Journal of Accounting & Organizational Change*, Emerald Group Publishing Limited, vol. 17(5), pages 604-632, June. <https://doi.org/10.1108/JAOC-09-2020-0138>
- Sudaryati, D. and S. Raharja (2022). "Sustainability Reporting by State Universities in Indonesia: An Examination of Influential Characteristics." *Webology* 19(1): 5466-5475. <https://doi.org/10.14704/web/v19i1/web19367>
- Sukoharsono, E.G. (2019). Sustaining a Sustainability report by Modifying Triple Bottom Line to Pentaple Bottom Line: An Imaginary Research Dialogue. *The International Journal of Accounting and Business Society*, 27(1), 119–127.
- Utami Eryadi, V., Wahyudi, I., & Jumaili, S. (2021). The Effect of Institutional Ownership, Majority Ownership, Government Ownership, and Profitability on Sustainability

Reporting Assurance. Conference on Economic and Business Innovation, 1(1), 1052–1068.

- Widyastuti, SM, & Endarwati, ET (2023). Analysis of the Relationship between Company Characteristics and the Compliance of Assurance Statements in Sustainability Reports. EKOMBIS REVIEW: Scientific Journal of Economics and Business, 11(1), 885–896. <https://doi.org/10.37676/ekombis.v11i1.3234>
- Yasbie, B., & Barokah, Z. (2018). Sustainability Reporting By Universities In Indonesia. The Indonesian Journal of Accounting Research, 21(03), 363–394. <https://doi.org/10.33312/ijar.400>