

DAFTAR PUSTAKA

- ACCA. (2013). *The Business Benefits of Sustainability Reporting in Singapore* [ACCA Sustainability Roundtable Dialogue on 24 January 2013]. ACCA Singapore. <https://www.accaglobal.com/content/dam/acca/global/PDF-technical/other-PDFs/sustainability-roundtable.pdf>
- Ali, M., Musthapa, T. I., Osman, S. B., & Hasan, U. (2020). University Social Responsibility (USR): An Evolution of The Concept and Its Thematic. *Journal of Cleaner Production*, 286(1), 124931.
- Archel, P., Husillos, J., Larrinaga, C., & Spence, C. (2009). Social Disclosure, Legitimacy Theory and the Role of the State. *Accounting, Auditing & Accountability Journal*, 22(8), 1284-1307. DOI 10.1108/09513570910999319
- Arikunto, S. (2010). *Prosedur Penelitian Pendekatan Praktek*. Rineka Cipta.
- Atiqah. (2019). Tanggung Jawab Sosial Universitas dan Tata Kelola Universitas Terhadap Citra UIN Syarif Hidayatullah Jakarta. *Akuntabilitas: Jurnal Ilmu Akuntansi*, 12(2), 169-178. 10.15408/akt.v12i2.12862
- Bahari, A., Chasvella, D. A., & Komalasari, S. P. (2022). Universitas di Indonesia: Apakah Sudah Siap Untuk Menyusun Laporan Keberlanjutan? *Jurnal Politeknik Caltex Riau*, 15(2), 577-586. <https://jurnal.pcr.ac.id/index.php/jakb/>
- Barry, N. (2002). The Stakeholder Concept of Corporate Control Is Illogical and Impractical. *The Independent Review*, 6(4), 541-554. <https://www.jstor.org/stable/24562542>
- Branco, M. C., & Rodrigues, L. L. (2008). Factors Influencing Social Responsibility Disclosure by Portuguese Companies. *Journal of Business Ethics*, 83, 685-701. DOI 10.1007/s10551-007-9658-z
- Brown, H. S., Jong, M. d., & Levy, D. L. (2009). Building Institutions Based on Information Disclosure: Lesson from GRI's Sustainability Reporting. *Journal of Cleaner Production*, 17(6), 571-580. <https://doi.org/10.1016/j.jclepro.2008.12.009>
- Burlea, A. S., & Popa, I. (2013). Legitimacy Theory. In S. O. Idowu, N. Capaldi, L. Zu, & A. Das Gupta (Eds.), *Encyclopedia of Corporate Social Responsibility* (pp. 1579-1584). Springer. https://doi.org/10.1007/978-3-642-28036-8_471
- Cahya, B. T., Baihaqi, J., Restuti, D. P., & Akbar, R. F. (2022). University Social Responsibility: Transformasi Pola Kemitraan Universitas dan Stakeholder Berbasis Sustainable Development Goals (SDGs). *The 4th International Conference on University Community Engagement (ICON-UCE 2022)*, 4, 162-172.



- Calabrese, A., Costa, R., Ghiron, N. L., & Menichini, T. (2019). Materiality Analysis in Sustainability Reporting: A Tool for Directing Corporate Sustainability Towards Emerging Economic, Environmental and Social Opportunities. *Technological and Economic Development of Economy*, 25(5), 1016-1038.
- Carr, A. Z. (1968). *Is Business Bluffing Ethical?* Harvard Business Review. <https://hbr.org/1968/01/is-business-bluffing-ethical>
- Carroll, A. B. (1991). The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Business Horizons*, 34(4), 39-48. [https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)
- Charkham, J. P. (1995). *Keeping Good Company: A Study of Corporate Governance in Five Countries*. Oxford University Press. <https://doi.org/10.1093/oso/9780198288282.001.0001>
- Chen, S.-H., Nasongkhla, J., & Donaldson, J. A. (2015). University Social Responsibility (USR): Identifying an Ethical Foundation within Higher Education Institutions. *TOJET: The Turkish Online Journal of Educational Technology*, 14(4), 165-172.
- Chile, L. M., & Black, X. M. (2015). University-Community Engagement: Case Study of University Social Responsibility. *Education, Citizenship and Social Justice*, 10(3), 234-253.
- Clarkson, M. B. E. (1995). A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance. *The Academy of Management Review*, 20(1), 92-117. <https://doi.org/10.2307/258888>
- Coelho, M., & Menezes, I. (2020). University Social Responsibility as a Driving Force of Change: Students' Perceptions Beyond the Ivory Tower. *On the Horizon*, 28(2), 93-100. <https://doi.org/10.1108/OTH-02-2020-0005>
- Dahan, G. S., & Senol, I. (2012). Corporate Social Responsibility in Higher Education Institutions: Istanbul Bilgi University Case. *American International Journal of Contemporary Research*, 2(3), 95-103. 167728933
- Deegan, C. (2002). The Legitimising Effect of Social and Environmental Disclosure - a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311. DOI 10.1108/09513570210435852
- Elkington, J. (1998). Accounting for the Triple Bottom Line. *Measuring Business Excellence*, 2(3), 18-22. <https://doi.org/10.1108/eb025539>
- Esfijani, A., & Chang, E. (2012). Metrics Development for Measuring Virtual University Social Responsibility. *IEEE International Conference on Advanced Learning Technologies*, 724-725. <https://doi.org/10.1109/ICALT.2012.154>
- (2002). *University Autonomy in Europe: Changing Paradigms in Higher Education Policy* (M. Glanz, Compiler). Magna Charta Observatory.



- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman Publishing Inc.
- Freeman, R. E. (1994, Oktober). The Politics of Stakeholder Theory: Some Future Directions. *Business Ethics Quarterly*, 4(4), 409-421. <https://doi.org/10.2307/3857340>
- Freeman, R. E., Phillips, R., & Sisodia, R. (2018). Tensions in Stakeholder Theory. *Business & Society*, 00(0), 1-19.
- Freeman, R. E., Wicks, A. C., & Parmar, B. (2004). Stakeholder Theory and "The Corporate Objective Revisited". *Organization Science*, 15(3), 364-369. <https://doi.org/10.1287/orsc.1040.0066>
- Giuffré, L., & Ratto, S. E. (2014). A New Paradigm in Higher Education: University Social Responsibility (USR). *Journal of Education & Human Development*, 3(1), 231-238.
- Global Reporting Initiative. (2002). *Sustainability Reporting Guidelines*. GRI. <https://www.r3-0.org/wp-content/uploads/2020/03/GRIguidelines.pdf>
- Global Reporting Initiative. (2013). *Implementantation Manual* [G4 Sustainability Reporting Guidelines]. GRI. <https://respect.international/wp-content/uploads/2017/10/G4-Sustainability-Reporting-Guidelines-Implementation-Manual-GRI-2013.pdf>
- Global Reporting Initiative & Sustainability Accounting Standards Board. (2021). *A Practical Guide to Sustainability Reporting Using GRI and SASB Standards*. GRI and SASB. <https://www.globalreporting.org/media/mlkjp1i/GRI-sasb-joint-publication-april-2021.pdf>
- Global Reporting Initiative. (2022). GRI Standards Bahasa Indonesia Translation. Global Reporting Initiative Standards. <https://www.globalreporting.org/how-to-use-the-GRI-standards/GRI-standards-bahasa-indonesia-translations/>
- Global Reporting Initiative (GRI). (2022). Linking the SDGs and the GRI Standards. Sweden Sverige. <https://www.globalreporting.org/search/?query=Linking+the+SDGs+and+the+GRI+Standards>
- Domanski, D., Howaldt, J., & Schroder, A. (2017). Social Innovation in Latin America. *Journal of Human Development and Capabilities*, 18(2), 307-312. <http://dx.doi.org/10.1080/19452829.2017.1299698>
- Gómez, L., Pujols, A., Alvarado, Y., & Vargas, L. (2018). Social Responsibility in Higher Educational Institutions: A Exploratory Study. In D. Crowther, S. Seifi, & A. Moyeen (Eds.), *The Goals of Sustainable Development: Responsibility and Governance* (Approaches to Global Sustainability, Market, and Governance ed., pp. 215-230). Springer Nature Singapore. https://doi.org/10.1007/978-981-10-5047-3_13



- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate Social and Environmental Reporting: A review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 47-77. <https://doi.org/10.1108/09513579510146996>
- Hahn, R., & Kuhnen, M. (2013). Determinants of Sustainability Reporting: A Review of Result, Trends, Theory, and Opportunities in an Expanding Field of Research. *Journal of Cleaner Production*, 59, 5-21. <https://doi.org/10.1016/j.jclepro.2013.07.005>
- Hoeffler, S., & Keller, K. L. (2002). Building Brand Equity Through Corporate Societal Marketing. *Journal of Public Policy & Marketing*, 21(1), 78-89. <https://doi.org/10.1509/jppm.21.1.78.17600>
- Indriantoro, N., & Supomo, B. (2002). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen* (1st ed., Vol. 3). BPFE.
- Ismail, D. Z., & Shujaat, N. (2019). CSR in University: A Case Study on Internal Stakeholder Perception of University Social Responsibility. *Advances in Social Sciences Research Journal*, 6(1), 75-90.
- ISO 26000. (n.d.). *Social Responsibility*. from <http://www.iso.org/iso/home/standards/iso26000.htm>
- Kouatli, I. (2019). The Contemporary Definition of University Social Responsibility with Quantifiable Sustainability. *Social Responsibility Journal*, 15(7), 888-909.
- Krippendorff, K. (2004). *Content Analysis: An Introduction to Its Methodology* (Second ed.). Sage.
- Lindblom, C. (1994). *The Implications of Organizational Legitimacy for Corporate Social Performance and Disclosure* [Paper Presented at the Critical Perspectives on Accounting Conference] [New York].
- Mahajan, R., Lim, W. M., Sareen, M., Kumar, S., & Panwar, R. (2023). Stakeholder Theory. *Journal of Business Research*, 166, 1-16. <https://doi.org/10.1016/j.jbUSRes.2023.114104>
- Martínez-Ferrero, J., Garcia-Sanchez, I. M., & Cuadrado-Ballesteros, B. (2013). Effect of Financial Reporting Quality on Sustainability Information Disclosure. *Corporate Social Responsibility and Environmental Management*, 22(1), 45-64. <https://doi.org/10.1002/CSR.1330>
- Mensah, J. (2019). Sustainable Development: Meaning, History, Principles, Pillars, and Implications for Human Action: Literature Review. *Cogent Social Sciences*, 5(1), 1-21. <https://doi.org/10.1080/23311886.2019.1653531>



·Sánchez, V., Abad-Segura, E., Belmonte-Ureña, L. J., & Molina-Moreno, V. (2020). Examining the Research Evolution on the Socio-Economic and Environmental Dimensions on University Social Responsibility. *IJERPH*, 17(13), 4729.

- Miqdad, M., & Izzalqurny, T. R. (2019, November). Urgensi Implementasi Laporan Berkelanjutan (Sustainability Report) di Perguruan Tinggi. *Jurnal Bisnis dan Manajemen*, 13(3), 192-203. <https://doi.org/10.19184/bisma.v13i3.14748>
- Mohamad, B. B., Ismail, A. R., & Rosmiza, B. (2017). Corporate Identity Management and Employee Brand Support: Enhancing Marketisation in Higher Education Sector. *Jurnal Komunikasi: Malaysian Journal of Communication*, 33(3), 178-195. 10.17576/JKMJC-2017-3303-11
- Moleong, L. J. (2014). *Metodologi penelitian kualitatif* (2nd ed.). Remadja Karya.
- Moloi, T., & Marwala, T. (2020). *Artificial Intelligence in Economics and Finance Theories* (T. Marwala, Ed.). Springer International Publishing.
- Mousa, G. A., & Hassan, N. T. (2015). Legitimacy Theory and Environmental Practices: Short Notes. *International Journal of Business and Statistical Analysis*, 2(1), 41-53.
- Mulyadi, M. (2012). Riset Desain Dalam Metodologi Penelitian. *Jurnal Studi Komunikasi dan Media*, 16(1), 71-80.
- Mulyadi, M. (2012). Riset Desain Dalam Metodologi Penelitian. *Jurnal Studi Komunikasi dan Media*, 16(1), 71-80
- Musyarofah, S. (2011). Konsep Sustainability Report bagi Pendidikan Tinggi di Indonesia. *Jurnal Inovasi Badan Penelitian dan Pengembangan Provinsi Sumatera Utara*, 8(2), 177-184.
- Nagu, N. (2021). *Kinerja Sosial dan Lingkungan Perusahaan BUMN: Pendekatan Disclosure dengan Menggunakan Global Reporting Initiative (GRI) Standard* [Disertasi thesis]. Universitas Sebelas Maret Surakarta. Kinerja Sosial dan Lingkungan Perusahaan Bumn: Pendekatan Disclosure Dengan Menggunakan Global Reporting Initiative (GRI) Standard (uns.ac.id)
- Narula, S., Puppala, H., Kumar, A., Frederico, G. F., Dwivedy, M., Prakash, S., & Talwar, V. (2021). Applicability of Industry 4.0 Technologies in the Adoption of Global Reporting initiative Standards for Achieving Sustainability. *Journal of Cleaner Production*, 305, 1-12. <https://doi.org/10.1016/j.jclepro.2021.127141>
- Omar, Z. A. G., Asas, A., & Chan, T. J. (2022). Stakeholders' Perception of University Social Responsibility Initiatives: A Qualitative Approach. *International Journal of Academic Research in Progressive Education and Development*, 11(2), 1-14. 10.6007/IJARPED/v11-i2/12321Oxfam International. (2022). CARBON BILLIONAIRES: The Investment Emissions of The World's Richest People. Oxfam GB. 10.21201/2022.9684



. (1960). *Structure and Process in Modern Societies*. Free Press.

- Pujiningsih, S., & Utami, H. (2022). University Ranking and Information Disclosure: The Case of Indonesia. *Jurnal Dinamika Akuntansi dan Bisnis*, 9(1), 37-50. <https://dx.doi.org/10.24815/JDAB.V9I1.23583>
- Reed, D. (2002). Resource Extraction Industries in Developing Countries. *Journal of Business Ethics*, 39, 199-226.
- Rusdiono, L. R. (2017). *Analisis Pengungkapan Laporan Keberlanjutan Dalam Rangka Menilai Kinerja Keberlanjutan Berdasarkan Panduan GRI G4 Umum dan GRI Panduan Khusus Layanan Keuangan* [Skripsi]. Universitas Katolik Parahyangan.
- SDGs Center Universitas Hasanuddin. (n.d.). *Program. Sustainable Development Goals (SDGs)*. <https://SDGsCenter.unhas.ac.id/program/>
- Simmons Jr., J. M. (2013). *Understanding the Determinants of Corporate Social Disclosure Strategies: An Examination of Firms' Use of GRI Guidelines*. Dissertations, Theses and Capstone Projects. <https://digitalcommons.kennesaw.edu/etd/600/>
- Simmons Jr, J. M., Crittenden, V. L., & Schlegelmilch, B. B. (2018). The Global Reporting Initiative: do application levels matter? *Social Responsibility Journal*, 14(3), 527-541. <https://doi.org/10.1108/SRJ-12-2016-0218>
- Subagyo, & Silalahi, A. P. B. (2014). Implementasi Tanggung Jawab Sosial Perguruan Tinggi dan Dampaknya Terhadap. Nusantara of Research Universitas Nusantara PGRI Kediri, 01(02), 192-205. <https://ojs.unpkediri.ac.id/index.php/efektor/article/view/56>
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20(3), 571-610.
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (13th ed.). Alfabeta.
- Sustainability Report 2023* (SDGs Center Universitas Hasanuddin, Compiler). (2024). *SDGs Center Universitas Hasanuddin*. <https://SDGsCenter.unhas.ac.id/ipages/flipbook/6?preview=1>
- Tavares, M. D. C. D. C., & Dias, A. P. (2018). Theoretical Perspectives on Sustainability Reporting: A Literature Reiew. In A. Salman & M. G. A. Razzaq (Eds.), *Accounting from a Cross-Cultural Perspectie* (pp. 1-23). IntechOpen. 10.5772/intechopen.76951 Times Higher Education. (n.d.). *Hasanuddin University. Times Higher Education (THE)*. <https://www.timeshighereducation.com/world-university-rankings/hasanuddin-university>
- UNESCO. (2018). *UNESCO 2017*. <https://unesdoc.unesco.org/ark:/48223/pf0000261971>
- BMBF, & German Commission for UNESCO. (2009). *UNESCO World Conference on Education for Sustainable Development*. UNESCO. <https://unesdoc.unesco.org/ark:/48223/pf0000185056>



- Universitas Hasanuddin. (2020). *Rencana Strategis Universitas Hasanuddin Tahun 2020-2024*. https://ppid.unhas.ac.id/wp-content/uploads/2021/08/RENSTRA_UNHAS_2020_2024.pdf
- Vasilescu, R., Barna, C., Epure, M., & Baicu, C. (2010). Developing University Social Responsibility: A Model for The Challenges of The New Civil Society. *Procedia - Social and Behavioral Sciences*, 2(2), 4177-4182.
- Vázquez, J. L., Aza, C. L., & Lanero, A. (2015). Students' Experiences of University Social Responsibility and Perceptions of Satisfaction and Quality of Service. *Ekonomski vjesnik/Econviews*, 28(2), 25-39. <https://hrcak.srce.hr/ojs/index.php/ekonomski-vjesnik/article/view/3091>
- Verdeyen, V., Put, J., & Buggenhout, B. v. (2004). A Social Stakeholder Model. *International Journal of Social Welfare*, 13(4), 325-331. <https://doi.org/10.1111/j.1468-2397.2004.00328.x>
- Wahyuni, S., Bakry, M. I., Jurana, & Muliati. (2023, Juni 1). Sustainability Performance Measurement of Hasanuddin University Through A Graphical Assessment of Sustainability in Universities (GASU). *Jurnal Ekonomi, Manajemen & Akuntansi*, 13(1), 28-44.
- Wheeler, D., & Sillanpää, M. (1997). *The Stakeholder Corporation: A Blueprint for Maximizing Stakeholder Value*. Pitman. <https://doi.org/10.1016/s0024-6301%2898%2990231-x>
- Wood, D. J., & Jones, R. E. (1995, maret 1). Stakeholder Mismatching: A Theoretical Problem in Empirical Research on Corporate Social Performance. *The Internal Journal of Organizational Analysis*, 3(3), 229-267. <https://doi.org/10.1108/eb028831>
- World Business Council for Sustainable Development. (2002). Sustainable Development Reporting. In *Striking the Balance* (Dedicate to Making a Difference ed.). WBCSD.
- Zhang, R., Aljumah, A. I., Ghardallou, W., Li, Z., Li, J., & Cifuentes-Faura, J. (2023). How Economy Development Promotes The Sustainability Targets? Role of Natural Resources Utilization. *Resources Policy*, 85(A), 103998. <https://doi.org/10.1016/j.resourpol.2023.103998>
- Zuchdi, D., & Afifah, W. (2021). *Analisis Konten Etnografi & Grounded Theory dan Hermeneutika Dalam Penelitian*. Bumi Aksara

