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Implementation of environmental accounting in higher education solutions to improve the college's role in the implementation of corporate social responsibility

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Abstract. The College is an organization that operates based on the needs of the environment therefore PT has a commitment to join the keep environmental conservation. The purpose of this research is to analyze the implementation of Environmental Accounting through University Social Responsibility (USR), the results of the analysis of the data shows that the College has a large role in assisting preservation of the environment, especially with the role of Colleges to instill an attitude to students to play a role in the preservation of the environment.

1. Introduction

The claim against the company to provide information that is transparent, accountable organization and corporate governance is getting good (Good Corporate Governance) are increasingly forcing companies to provide information about his social activities. Society needs information regarding the extent to which the company has been carrying out its social activities so that the rights of people to live a safe, peaceful, and well-being can be fulfilled. (Carolina Verani, Riki Martusa, and, Meythi).

Identifying the cost of environmental management is done by assessing the activities and benefits of environmental management from the viewpoint of the cost. The purpose of the environmental accounting is dipatuhinya legislation of environmental protection to find efficiencies that reduce damage to the environment. (Susiana sari, et al; 2013).

Corporate Social Responsibility (CSR) is a form of social responsibility that the company's views to change the switch from single footing bottom line that focuses on economic activity that is concerned with the stockholders and bondholders to footing in addition to looking at the economic activity of an enterprise, but also look at the social and environmental problems, which accommodates the interests of stakeholders are widely (Kristi, 2012 in Eka Andala Likes). Management accounting environment or environmental management accounting (EMA), environmental costs are identified, defined and allocated appropriately to a product or process, thus allowing management of seeking opportunities for cost savings (IFAC , 2005). EMA also provides information about the physical flow of materials, energy, and water used as well as waste and emissions generated, so that makes it easy to do maintenance management environment for improving environmental performance (Deegan, 2002 in Widhiyanti Astiti; 2014). Corporate social responsibility or corporate social responsibility (CSR) is an idea that makes the company no longer faced with the responsibility that rests on a single bottom line. The concept of the Triple-Bottom Line was introduced by John Elkington (1997). Business is not only looking for profit (profit) but had to keep the dimensions of peopel and the planet. John Elkington explains the concept of the Triple-Bottom Line as: "the three lines of the triple-bottom line represent the society, the economy, and the environment. Society depend on the global ecosystem,



whose health represents the ultimate bottom line. The three lines are not stable; they are in constant flux, due to the political, economic, social and environmental pressures, cycle and conflicts".

The organization is a non-profit oriented or non profit oriented basically has a responsibility towards the social environment and social nature (Rowe et al., 1992 in Subagyo and Silalahi, 2014). The College has a responsibility not only to the people but also the environment. The social responsibility of the Tridharma contained within the College, namely service masyarakat (Subagyo and Silalahi (2014). The social responsibility of universities as the responsibility of the activities and behaviour of institutions that are affected and the impact for the community. The responsibility requires management practices that eliminate the negative effects and support sustainable development, therefore, the social responsibility was implemented in line with the obligations of law and involving the stakeholders. (Topal 2009). CSR form in College is known for its University Social Responsibility (USR). University Social Responsibility is primarily an ethical policy that affects the quality of the performance of the College community that includes students, teachers, managers, and all employees of the College through the management accountability to the impacts of cognitive, educational, employment, and the environment produced by the College through an interactive dialogue with the community in order to produce a sustainable human development (Maylia Pramono Sari and Paul Hadiprajitno Basuki, 2013, in Widhiyanti Astiti, 2013).

Based on the author of the melakukan the study of the implementation of Environmental Accounting In higher education Solutions to improve the College's role in the implementation of Corporate Social Responsibility or profit oriented organization non profit oriented basically has a responsibility towards the social environment and social nature (Rowe et al., 1992 in Subagyo and Silalahi, 2014). The College has a responsibility not only to the people but also the environment. The social responsibility of the Tridharma contained within the College, namely service masyarakat (Subagyo and Silalahi (2014). The social responsibility of universities as the responsibility of the activities and behaviour of institutions that are affected and the impact for the community. The responsibility requires management practices that eliminate the negative effects and support sustainable development, therefore, the social responsibility was implemented in line with the obligations of law and involving the stakeholders. (Topal 2009). CSR form in College is known for its University Social Responsibility (USR). University Social Responsibility is primarily an ethical policy that affects the quality of the performance of the College community that includes students, teachers, managers, and all employees of the College through the management accountability to the impacts of cognitive, educational, employment, and the environment produced by the College through an interactive dialogue with the community in order to produce a sustainable human development (Maylia Pramono Sari and Paul Hadiprajitno Basuki, 2013, in Widhiyanti Astiti, 2013).

Based on the author of the melakukan the study of the implementation of Environmental Accounting In higher education Solutions to improve the College's role in the implementation of Corporate Social Responsibility

The purpose of writing the research objectives that will be achieved in the writing of this is:

1. To know and analyze how the implementation of Environmental Accounting In College.
2. To know and analyze the Implementation of Environmental Accounting that Shape how that what most expected by the role of the College.

2. Methodology

Research methods used by using a literature review to be able to present an overview of the implementation of Environmental Accounting-related College Solutions to enhance the College's role in the implementation of Corporate Social Responsibility.

3. Discussion

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a concept or action carried out by the company as the company's sense of responsibility towards the social as well as the environment in which the company

is located, such as doing an activity that can be improve the welfare of local communities and safeguarding the environment, give scholarships to children not capable of in the area, the funds for the maintenance of public facilities, donation to build the village/community facility that is both social and useful for society, especially communities that are around the company.

Univercity Social Rersponsibility (USR)

Model of social responsibility with a focus on six main dimensions including: (1) alumni-oriented projects; (2) inter-university cooperation; (3) university – high schools / other institutions cooperation; (4) community-oriented university – business environment cooperation; (5) community – oriented international cooperation; and (6) socio-cultural and ecological projects examined at Romanian universities. The results showed that alumni-oriented projects, international cooperation, and socio-cultural and ecological projects had a major significant influence on the academic social responsibility practices. (Shu-Hsiang (Ava) Chen, Jaitip Nasongkhla PhD, J. Ana Donaldson, 2015)

Stages of implementation of the USR:

- a. Green Accounting-based University Social Responsibility is the stage of the College to apply is: b. Environmental awareness, the first thing that is done in the college planning implementing Green Accounting University-based Social Responsibility is to build awareness and commitment to the importance of USR. In this variable are examined, as are the conditions which led to the respondent's attention on environmental issues.
- b. Environmental Involvement, application of Green Accounting-based USR which is done by a special team set up directly under the supervision of a designated college leadership and conduct an evaluation of the implementation as well as measures to the effectiveness of implementation.
- c. Environmental Reporting, environmental Reporting is necessary for the decision-making process and in the framework of the purposes of the relevant material and information disclosure concerning the College. On this variable was measured based on the answers to the environmental performance reports the availability of the entity.
- d. Environmental Auditing ascertain whether environmental conservation program-performance undertaken already running effective and efficient environmental performance audit is required. This last variable was measured based on the answers to the availability of the report of the audit of the environmental performance of the College. Joko Susilo (2008:154) and research Maylia Pramono Sari and Paul Basuki Hadiprajitno (2013:179)

Development of USR in College

Tri Dharma universities to addressing the dynamics of life. Form of application program USR done College a little bit different with the company. The program can be applied on all USR level academic universities. A college need to adopt strategies to implement social responsibility as a company with the goal of more emphasized on students, graduates, and user communities including the administrative staff in College (Nasongkhla 2015). In addition, the program says that the USR USR should be focused on development in the social and economic environment surrounding society based on principles of peaceful co-existence and mutualism symbiosis. The role of the USR aims to demonstrate accountability and credibility of the College in the middle of the community. The program also performed as one of the efforts to improve the image of the College.

4. Conclusion

Based on the foregoing it can be drawn the conclusion that the College as an institution that operates

in an environment:

1. Implementation of Environmental Accounting In higher education Solutions to improve the College's role in the implementation of Corporate Social Responsibility is carried out by beberapa activities such as: College community service work (CCN-PPM.) with funding from the Kemenristek of higher education and funding from internal party campus, complementing the campus facilities in order to beautify the environment such as: bathrooms, the trash, the availability of open green space/parks, parking, cafeteria and pujasera, and places of worship, health services, sports facilities, facilities maintenance place the protected animals such as birds, deer and fish. Cooperation with the environment around campus, such as recruiting officers from the local area, the activities of the clean village, helped the implementation of major national commemorations, helping student tuition fees that come from the local area and other activities associated with the surrounding environment.
2. Environmental Accounting Implementation Forms the most expected by the role of the College is a College of science applications to the community through Service Learning programs-PPM-KKN, repair public facilities dikampus, granting scholarships, engagement social activities on campus

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