

STRENGTHENING BRAWIJAYA UNIVERSITY'S SUSTAINABILITY STRATEGY THROUGH SDGs INTEGRATION IN SUSTAINABILITY REPORT

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ABSTRACT

Research on the disclosure of higher education institutions' contributions to the Sustainable Development Goals in Indonesia is still limited, particularly using international standards-based approaches. The purpose of this study is to examine the extent to which Brawijaya University (UB) discloses its contributions to the Sustainable Development Goals in its Sustainability Report. The content analysis method used in this qualitative investigation is based on the Global Reporting Initiative (GRI Standards 2021) and the SDG Compass framework. The data used are derived from UB's 2022 sustainability report. Sustainability disclosure and its role in achieving the SDGs were evaluated through content analysis. The results show that UB received a Gold Award from the Asia Sustainability Reporting Rating (ASRRAT) 2022. This study found that the integration of SDGs in UB's sustainability report is still partial, focusing mostly on descriptive aspects of activities and not fully impact-based. This finding indicates a gap between reporting practices and actual contributions to achieving the SDGs. Policy recommendations include strengthening the integration of SDGs into university governance, improving quality and transparency, developing academically based sustainable innovation, and expanding strategic cross-sector partnerships. A formal stakeholder-based materiality assessment is still needed for concrete action. Theoretically, this research contributes to the development of sustainability reporting literature in the higher education sector, while practically it provides strategic guidance for universities in strengthening their role as agents of change in sustainable development in Indonesia.

KEYWORDS

Brawijaya University, Sustainability Report, GRI Standards, Sustainable Development Goals.

INTRODUCTION

Social, environmental, and economic issues arise from business activities (Brenner, 2018). Business performance assessment information needs to consider both non-financial and financial elements (Dewi, 2014; Kaplan & Norton, 2000; Pipit Mulyah, 2020; Vinet & Zhedanov, 2011). Organizational sustainability projections are conducted using non-financial reports (Azzahra, 2022). In most cases, stakeholder demands for integrating financial reports with sustainability reports impact the progress of business organizations. Ideally, sustainability reporting is a tool utilized to evaluate a business's capacity to maintain operational sustainability effectively (Sari et al., 2020).

Research on sustainability reporting is gaining increasing interest (Meutia et al., 2022). Corporate sustainability reports help investors, stakeholders, and creditors assess corporate performance (Chen et al., 2018). Companies demonstrate their social responsibility in sustainability reports through planned activities (Azzahra, 2022). Corporate leaders strive to prioritize sustainability amidst environmental uncertainty (Kantabuntra, 2023). The triple bottom line—economic, environmental, and social performance—is included in business sustainability reports in accordance with the GRI criteria (Azzahra, 2022). To reduce the complexity of the issues that arise, gaining a thorough understanding of the business's activities and existence is the first stage, as well as how stakeholders think (Langer, 2006). Users can consider assessing company performance by reading sustainability reports (Amalia dkk., 2024; Rohma, 2021). Sustainability reports refer to the Global Reporting Initiative to set guidelines for disclosing CSR initiatives (Azzahra, 2022). The Global Reporting Initiative makes it easier for organizations to report and improve the quality of performance information from economic, environmental, and social perspectives (Fifka & Drabble, 2012).

A quality sustainability report demonstrates that a business operates for the long term (Azzahra, 2022). Sustainability reports demonstrate human responsibility to protect the environment. Sustainable development has become an increasingly important research topic for all countries as they prepare for sustainable development within their own borders (Rathnayaka Mudiyansele, 2018). Companies that prepare sustainability reports demonstrate that corporate transparency is a corporate value and adds value to the company (Azzahra, 2022). Stakeholders access sustainability reports published by companies (Orazalin & Mahmood, 2020). Questions about uniformity in sustainability reporting can hinder the process of comparative analysis because it is still voluntary (Azzahra, 2022). Therefore, in the coming years, it would be beneficial to apply standards uniformly internationally in reporting references (Langer, 2006).

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Higher education institutions are educational institutions established to provide higher education based on the Tri Dharma, namely education, research, and community service, to support the Environmental, social, and economic aspects in the environment where the higher education institution is located. Furthermore, reporting is typically one of the methods used to evaluate how well universities support a sustainable environment (Sari et al., 2020). Institutions of higher learning are crucial to the spread of ideas in society (Ceulemans et al., 2015). The goal of integrating sustainable development into higher education is to prepare students—that is, future leaders, managers, legislators, scholars, and citizens—to be able to face various interrelated global Environmental, social, and economic concerns in their future professions and personal lives (Barth, 2011; Ceulemans et al., 2015).

In the world of international business, disclosure of sustainability reports is a critical problem. Sustainability reports disclose information on the performance of the company in terms of governance, social issues, and the environment. This will enhance corporate transparency and accountability and serve as a strategic tool for strengthening relationships with stakeholders and the wider community. The sustainability reporting guidelines used as a reference by companies are the GRI standards, which aim to achieve uniform disclosures depending on social, environmental, and economic factors. The GRI standards serve as guidelines for compiling corporate sustainability reports, which are periodically released. The GRI standards state that a company's sustainability report covers three specific topics: economic, environmental, and social, contained in the 200, 300, and 400 series (Azzahra, 2022). The company's disclosure of material aspects is a decision based on its operational activities. Economic, environmental, and social topics are important areas of stakeholder concern. The business and the community around it are impacted both directly and indirectly by these three factors.

To assist in achieving the Sustainable Development Goals (SDGs), disclosure of sustainability reports in the higher education sector is crucial. The 17 SDGs are a global agenda that aims to eradicate poverty, safeguard the environment, and guarantee that everyone lives in peace and prosperity by 2030. This study is expected to contribute to the sustainability literature and provide direction for the world of higher education in Indonesia to improve the practice of disclosure of sustainability reports, which still do not have an SR (Sustainability Review) in revealing its operations and making more contributions to the SDGs.

LITERATURE REVIEW

A document created by a business with the intention of communicating the effectiveness and consequences of its operational actions is called a sustainability report on Environmental, Social, and Governance (ESG). Transparency for stakeholders is expected to provide an overview of how the company manages its sustainability responsibilities. According to the Global Reporting Initiative (GRI), sustainability report disclosures include indicators that measure the economic, environmental, and social impacts of a company's operations.

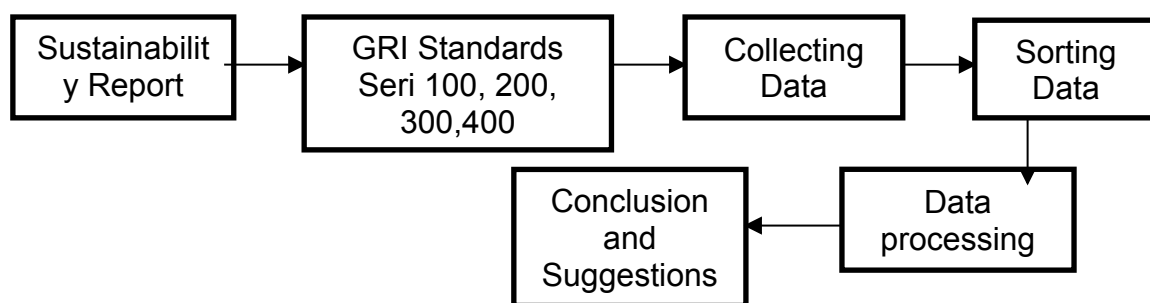
Sustainability Responsibility (SR) provides benefits to companies, such as enhancing reputation, increasing investor confidence, and improving financial performance. Eccles et al. (2014) stated that Businesses with sound sustainability disclosure policies fare well financially over the long run.

RESEARCH METHODS

A descriptive qualitative research methodology was used in this study. This approach utilizes analytical techniques to phenomenally understand the thoughts of the research subjects (Saldaña, 2011). This

investigation used a qualitative methodology with content analysis methods according to the Global Reporting Initiative's (GRI Standards 2021) requirements and the SDG Compass framework. The data used were derived from Brawijaya University's sustainability reports for 2022. The sustainability of disclosures and their role in accomplishing the SDGs were evaluated through content analysis. Information was collected comprehensively and in-depth based on previously disclosed information about the research subjects for environmental, social, and economic factors.

Every disclosure item is assessed to produce a disclosure index. Disclosed items are given a score of 1 for the disclosure score, while non-disclosed items are given a score of 0. Content analysis is used for this analysis. A research technique called content analysis looks for and confirms the existence of particular words in a text or group of texts (Al Hamzah et al., 2023; Ningsih dan Cheisviyanny, 2019). This article examines published sustainability report disclosures, and contributions to reaching the Sustainable Development Goals are also disclosed in the form of activities aligned with the Sustainable Development Goals.



RESULTS AND DISCUSSION

Table 1 shows the results obtained using 200 books in the Economic Category series in compliance with the guidelines of the Global Reporting Initiative. The following is an explanation.

Table 1. Disclosure of Economic Aspects of Brawijaya University's Sustainability Report

GRI 200 Series Information		Type	Specific Topic (%)	UB (%)
GRI 201 - Economic Performance				
201-1	Direct economic value generated and distributed	Specific Topic Disclosure	1	1
201-2	Financial implications and other risks and opportunities resulting from climate change	Specific Topic Disclosure	1	1
201-3	Defined benefit pension plan obligations and other pension plans	Specific Topic Disclosure	1	1
201-4	Financial assistance received from the government	Specific Topic Disclosure	1	1
GRI 200 Series Information		Type	Specific Topic (%)	UB (%)
GRI 202 - Market Presence				

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202-1	Ratio of standard wages for entry-level employees by gender to regional minimum wages	Specific Topic Disclosure	1	1
202-2	Proportion of senior management coming from local communities	Specific Topic Disclosure	1	1
GRI 203 - Indirect Economic Impacts				
203-1	Infrastructure investment and service support	Specific Topic Disclosure	1	1
203-2	Significant indirect economic impact	Specific Topic Disclosure	1	1
GRI 204 - Procurement Practices				
204-1	Proportion of expenditure for suppliers	Specific Topic Disclosure	1	1
GRI 205 - Anti-Corruption				
205-1	Operations deemed to have risks related to corruption	Specific Topic Disclosure	1	1
205-2	Communication and training on anti-corruption policies and procedures	Specific Topic Disclosure	1	1
205-3	Proven corruption incidents and actions taken	Specific Topic Disclosure	1	1
GRI 206 - Anti-Competitive Behavior				
206-1	Legal measures for anti-competitive behavior, antitrust practices and monopolies	Specific Topic Disclosure	1	1
GRI 207 – Markets				
207-1	Approach to taxes	Management Approach Disclosure	-	-
207-2	Governance, control and management of tax risks	Management Approach Disclosure	-	-
207-3	Stakeholder engagement and management of tax-related concerns	Management Approach Disclosure	-	-
207-4	Country Reports	Specific Topic Disclosure	1	1
			14	14
			14	14
			100	100

Source: processed data

Table 2 shows the results obtained using 300 Environmental Category books founded on the guidelines of the Global Reporting Initiative. The explanations are as follows.

Table 2. Disclosure of Environmental Aspects from Brawijaya University's Sustainability Report

GRI 300 Series Information	Type	Specific Topic (%)	UB (%)
GRI 301 - Materials 2016			
301-1	Materials used based on weight or volume	Specific Topic Disclosure	1
			1

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301-2	Recycled input materials used	Specific Topic Disclosure	1	1
301-3	Reclaimed products and their packaging materials	Specific Topic Disclosure	1	1
<hr/>				
GRI 300 Series Information		Type	Specific Topic (%)	UB (%)
<hr/>				
GRI 302 - Energy 2016				
302-1	Energy consumption in organizations	Specific Topic Disclosure	1	1
302-2	Energy consumption outside the organization	Specific Topic Disclosure	1	1
302-3	Energy intensity	Specific Topic Disclosure	1	1
302-4	Reduction of energy consumption	Specific Topic Disclosure	1	1
302-5	Reduction in energy required for products and services	Specific Topic Disclosure	1	1
GRI 303 - Water and Waste				
303-1	Interaction with water as a shared resource	Management Approach Disclosure	-	-
303-2	Impact management related to water discharge	Management Approach Disclosure	-	-
303-3	Water collection	Specific Topic Disclosure	1	1
303-4	Water disposal	Specific Topic Disclosure	1	1
303-5	Water consumption	Specific Topic Disclosure	1	1
GRI 304 - Biodiversity				
304-1	Operational locations owned, leased, managed or adjacent to protected areas and areas of high biodiversity value outside protected areas	Specific Topic Disclosure	1	1
304-2	Significant impacts of activities, products and services on biodiversity	Specific Topic Disclosure	1	1
304-3	Protected or restored habitats	Specific Topic Disclosure	1	1
304-4	IUCN Red List species and national conservation list species with habitats within areas affected by operations	Specific Topic Disclosure	1	1
GRI 305 - Emission				
305-1	Direct GHG emissions (Scope 1)	Specific Topic Disclosure	1	1

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305-2	Indirect GHG (Scope 2) energy emissions	Specific Topic Disclosure	1	1
305-3	Other indirect GHG emissions (Scope 3)	Specific Topic Disclosure	1	1
<hr/>				
GRI 300 Series Information		Type	Specific Topic (%)	UB (%)
305-4	GHG emission intensity	Specific Topic Disclosure	1	1
305-5	GHG emission reduction	Specific Topic Disclosure	1	1
305-6	Ozone depleting substances (ODS) emissions	Specific Topic Disclosure	1	1
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Specific Topic Disclosure	1	1
GRI 306 - Waste 2016				
306-1	Waste generation and significant impacts related to waste	Management Approach Disclosure	-	-
306-2	Management of significant impacts related to waste	Management Approach Disclosure	-	-
306-3	Waste generation	Specific Topic Disclosure	1	1
306-4	Waste diverted from final disposal	Specific Topic Disclosure	1	1
306-5	Waste sent to final disposal	Specific Topic Disclosure	1	1
GRI 307 - Environmental Compliance 2016				
307-1	Non-compliance with environmental laws and regulations	Specific Topic Disclosure	1	-
GRI 308 - Supplier Environmental Assessment				
308-1	Selection of new suppliers using environmental criteria	Specific Topic Disclosure	1	1
308-2	Non-compliance with environmental laws and regulations	Specific Topic Disclosure	1	1
			28	27
			28	28
			100	96

Source: processed data

Table 3 shows the results obtained using the 400 Social Category series according to the guidelines of the Global Reporting Initiative. The following is an explanation.

Table 3: Social Aspects of Brawijaya University's Sustainability Report Disclosure

GRI 400 Series Information	Type	Specific	UB (%)
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			Topic (%)	
GRI 401 - Employment 2016				
401-1	New employee recruitment and employee turnover	Specific Topic Disclosure	1	1
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Specific Topic Disclosure	1	1
GRI 400 Series Information			Specific Topic (%)	UB (%)
401-3	Maternity leave	Specific Topic Disclosure	1	1
GRI 402 - Labor/Management Relations 2016				
402-1	Minimum notice period regarding operational changes	Specific Topic Disclosure	1	1
GRI 403 - Occupational Health and Safety 2016				
403-1	Occupational health and safety management system	Management Approach Disclosure	-	-
403-2	Hazard identification, risk assessment and incident investigation	Management Approach Disclosure	-	-
403-3	Occupational health services	Management Approach Disclosure	-	-
403-4	Worker participation, consultation and communication on occupational safety and health	Management Approach Disclosure	-	-
403-5	Training for workers on occupational safety and health	Management Approach Disclosure	-	-
403-6	Improving the quality of workers' health	Management Approach Disclosure	-	-
403-7	Prevention and mitigation of the impacts of occupational safety and health that are directly related to business relationships	Management Approach Disclosure	-	-
403-8	Workers covered by the occupational health and safety management system	Specific Topic Disclosure	1	1
403-9	Work accident	Specific Topic Disclosure	1	1
403-10	Occupational diseases	Specific Topic Disclosure	1	1
GRI 404 - Training and Education 2016				
404-1	Average training hours per year per employee	Specific Topic Disclosure	1	1
404-2	Programs to improve employee skills and transition assistance programs	Specific Topic Disclosure	1	1
404-3	Percentage of employees who receive regular reviews of performance and career development	Specific Topic Disclosure	1	1
GRI 405 - Diversity and Equal Opportunity 2016				

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405-1	Diversity of governance bodies and employees	Specific Topic Disclosure	1	1
405-2	Ratio of basic salary and remuneration of women compared to men	Specific Topic Disclosure	1	1
GRI 406 - Non-Discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	Management Approach Disclosure	-	-
	GRI 400 Series Information	Type	Specific Topic (%)	UB (%)
GRI 407 - Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers where the rights to freedom of association and collective bargaining may be at risk	Specific Topic Disclosure	1	1
GRI 408 - Child Labor 2016				
408-1	Operations and suppliers at significant risk of child labor incidents	Specific Topic Disclosure	1	1
GRI 409 - Kerja Paksa atau Wajib Kerja 2016				
409-1	Operations and suppliers at significant risk of incidents of forced or compulsory labor	Specific Topic Disclosure	1	1
GRI 410 - Freedom of Association and Collective Bargaining 2016				
410-1	Security officers trained in human rights policies or procedures	Specific Topic Disclosure	1	1
GRI 411 - Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving the rights of indigenous peoples	Specific Topic Disclosure	1	1
GRI 412 - Human Rights Assessment 2016				
412-1	Operations that have passed a human rights review or impact assessment	Specific Topic Disclosure	1	-
412-2	Employee training on human rights policies or procedures	Specific Topic Disclosure	1	-
GRI 413 - Local Communities 2016				
413-1	Operations with local community involvement, impact assessments, and development programs	Specific Topic Disclosure	1	1
413-2	Operations that actually or potentially have significant negative impacts on local communities	Specific Topic Disclosure	1	1
GRI 414 - Supplier Social Assessment 2016				
414-1	Selection of new suppliers using social criteria	Specific Topic Disclosure	1	1
414-2	Negative social impacts in the supply chain and actions taken	Specific Topic Disclosure	1	1
GRI 415 - Public Policy 2016				
415-1	Political contributions	Specific Topic Disclosure	1	1
GRI 416 - Customer Health & Safety 2016				

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416-1	Health and safety impact assessment of various product and service categories	Specific Topic Disclosure	1	1
416-2	Incidents of non-compliance relating to the health and safety impacts of products and services	Specific Topic Disclosure	1	1
GRI 400 Series Information		Type	Specific Topic (%)	UB (%)
GRI 417 - Marketing and Labeling 2016				
417-1	Requirements for labeling and information on products and services	Specific Topic Disclosure	1	1
417-2	Incidents of non-compliance related to product and service information and labeling	Specific Topic Disclosure	1	1
417-3	Incidents of non-compliance related to marketing communications	Specific Topic Disclosure	1	1
GRI 418 - Customer Privacy 2016				
418-1	Substantiated complaints regarding violation of customer privacy and loss of customer data	Specific Topic Disclosure	1	1
GRI 419 - Socio-Economic Compliance 2016				
419-1	Non-compliance with laws and regulations in the social and economic fields	Specific Topic Disclosure	1	-
			31	28
			31	31
			100	90

Source: processed data

Considering the information in Table 1, it is evident that Brawijaya University has disclosed 100% of the 200 series sustainability reports in the economic category, indicating that the disclosure of sustainability reports is very good. Considering the information in Table 2, it is evident that Brawijaya University has disclosed 96% of the 300 series sustainability reports in the environmental category, indicating that the disclosure of sustainability reports is very good. Brawijaya University has released 90% of the 200 series sustainability reports in the social category, according to the data in Table 3. This suggests that the disclosure of sustainability reports is excellent.

The Gold Award went to Brawijaya University (UB) in the Asia Sustainability Reporting Rating (ASRRAT) 2024, Gold Award in 2023, and Gold Award 2022, organized by the National Center for Corporate Reporting (formerly NCSR). ASRRAT is a prestigious recognition in Asia for the quality of an organization's (company or institution's) sustainability reporting. The assessment is carried out by a certified assessor team of academics and practitioners, based on GRI (Global Reporting Initiative) standards, with a focus on the circular economy, environment, social, and economic. The sustainability report is comprehensive, involving many stakeholders. It goes into depth in 3 dimensions of sustainability: environmental, social, and economic impacts. It includes concrete quantitative data, such as organic waste management (50-70%), energy use (17.2 million kWh), and water consumption per person (239 kWh). This report is not only a commitment but also reflects concrete actions based on

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long-term sustainability. ASRRAT is organized and attended by domestic and international institutions. UB is among the ranks of various big businesses that have also been given the Gold grade. For the review of activities undertaken by Brawijaya University, this refers to the 2021 GRI Standards, as shown in Table 4 regarding disclosure of specific topics, namely:

Table 4. Disclosure of Specific Topics in the Categories: Economic, Environmental, and Social of the Brawijaya University Sustainability Report (2022)

Disclosure	Information	Statement
201-1	Direct creation and distribution of economic value (pp. 103, 104, 105, 106)	Economic performance serves as a means to efficiently moderate all funded activities to fulfill the mission and vision, and to build quality organizational capacity for the future. UB fulfills the national education mandate to produce graduates and science and technology products capable of competing nationally and internationally. UB has demonstrated significant performance improvements in both academic and non-academic aspects.
201-2	The financial ramifications of climate change, together with additional risks and possibilities (p. 107)	UB has autonomy in its business activities in compliance with Government Regulation No. 108 of 2021 concerning UB's State-Owned Legal Entities (PTNBH). UB's sustainable development direction is formulated by considering UB's identity, the national and global challenges it faces, and changes in supply and demand in the world of education. UB's presence is demonstrated by increased graduate productivity, research products, and scientific publications that benefit society.
201-3	Requirements for alternative pension schemes and defined benefit plans (p. 110)	Law Number 10 of 1969 about Employee Widow/Widower Pensions and Employee Pensions serves as the foundation for the establishment of employee pension payments for instructors and educational staff. The source of funds for pension payments comes from the APBN implemented by PT Taspen (Persero) based on the February 21, 1985, letter from the Minister of Finance with the number S-244/MK.011/1985.
201-4	Government-provided financial support (p. 111)	2010 saw the Central Government, via the Higher Education Directorate General, Ministry of National Education, introduce the Bidik Misi Scholarship Program for high-achieving students from underprivileged families.
202-1	Gender-specific normative compensation for entry-level workers compared to minimum salaries in the area (pp. 112, 113, 114)	Competitive and fair remuneration and wage policies commensurate with workload. Maximum and minimum base salaries (per month) are based on job category, length of service, workload, work location, and employee performance.
202-2	Percentage of local communities that make up senior management (p. 115)	The lecturers and teaching staff are from within the country. The majority of UB's workforce, 95%, are the nation's finest sons and daughters from across Indonesia.
203-1	Infrastructure investment and service support (p. 115)	UB aligns its operational activities with community needs and environmental conservation efforts. UB

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		utilizes grants from various domestic and international partner institutions for research, community service, and empowerment courses.
203-2	Considerable indirect economic effects (p. 115)	Facilities and infrastructure are developed through the innovative work of lecturers and students, which has an indirect impact on society and industry.
204-1	Proportion of expenditure on suppliers (pp. 47, 48, 51, 117)	Mandiri UB has the largest number of fans, at 118,251 people, followed by the UB vocational pathway with 2,198 people, and the SNMPTN and SBMPTN pathways, which have the same number of fans, at 62,322 people. Through the Special Disability Program Selection (SPKPD), based on school origin, 60.7% came from non-SLB schools.
205-1	Activities are thought to provide a danger of corruption	UB conducts program evaluations and oversight to prevent corruption in the operational activities of the Tri Dharma PTNBH UB. These activities include education, teaching, research, community empowerment, and procurement of goods and services.
205-2	Training and communication regarding anti-corruption rules and practices (pp. 121, 58, 59, 120)	In accordance with Indonesian laws and regulations, each UB leader declares assets regularly. This demonstrates the commitment of all UB academics to implementing clean corporate principles and practices, free from corruption, collusion, and nepotism.
205-3	Verified instances of corruption and the measures implemented (pp. 120, 121)	The entire UB academic community upholds the principle that every UB official/employee is obliged to refuse any reward related to their position that is contrary to their obligations or duties.
206-1	Legal action against monopolies, anti-monopoly tactics, and anti-competitive behavior (p. 123)	Along with the development and progress of technology and globalization, competition in higher learning in Indonesia and the world is getting tighter, with global ranking systems such as QS WUR and THE World University Ranking to assess the quality and reputation of universities.
207-4	Country Report (p. 128)	UB is a PTN BH that is governed by the Republic of Indonesia's tax laws.
301-1	Materials utilized according to volume or weight (p. 130)	Paper and plastic are being used less frequently in the academic process at UB. This includes using double-sided paper, minimizing plastic packaging, recycling plastic waste, and transforming plastic waste into useful products.
301-2	Raw materials that have been recycled (p. 131)	Waste management is based on its type. The resulting organic waste is processed into compost.
301-3	Products made from recycled materials and their packaging (pp. 132, 133)	UB recycles plastic and paper waste generated from its operations. Waste conversions include converting industrial waste heat into electricity and clean water, utilizing banana peels and cow's milk dregs to make hand soap, utilizing eucalyptus leaf waste to improve soil fertility, and utilizing cow dung as an energy source.
302-1	Energy consumption in organizations (pp. 133, 134)	UB's commitment to reducing energy usage includes the development of an energy-saving program

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		through the acquisition and deployment of ecologically friendly and energy-efficient electrical equipment.
302-2	Use of energy outside the company (p. 138)	Encourage the use of water carefully and shut off the faucets when not in use. are two ways to promote water conservation. Water-saving equipment is used in various UB operational activities.
302-3	Energy intensity (p. 134)	UB's contribution to reducing energy use is through: energy saving programs for campus buildings, use of renewable energy, educational activities, and outreach to students and the community about energy saving and the use of sustainable energy.
302-4	Reducing energy consumption (p. 135)	Utilizing natural resources, UB produces renewable energy sources like wind, solar, and biodiesel.
302-5	lowering the energy needed to produce goods and services (p. 137)	Steps to reduce energy use in the campus environment include implementing policies, using LED lights with light detection, and using sustainable technology.
303-3	Water intake (p. 140)	Water is used to support academic and operational activities through two water sources. To maintain groundwater availability during the dry season, UB maintains vegetation, constructs injection wells, and utilizes the PDAM (Regional Water Company) to reduce groundwater use.
303-4	Water disposal	A separate wastewater disposal system is located in each building. Both wastewater and clean water (rainwater) are collected from the roofs of buildings and then channeled to local ponds and canals around the buildings.
303-5	Water consumption (p. 141)	Water from the Regional Water Company (PDAM) is used by UB to support campus operations. Between 50% and 70% of the water consumed comes from the water treatment system and other water sources (rainwater tanks, groundwater, and surface water) provided by the government company to the community.
304-1	High-value biodiversity regions outside of protected areas and operational locations that are owned, leased, managed, or close to protected areas (p. 142)	The UB campus is surrounded by a beautiful and comfortable atmosphere for student interaction. Gazebos are available for use by the academic community. The campus is surrounded by flora and fauna of biodiversity value.
304-2	Significant consequences on product biodiversity, services, and activities (p. 143)	UB's activities do not significantly impact biodiversity. Teaching, practical work, and research activities do not cause environmental damage.
304-3	Habitats that have been preserved or restored (p. 143)	UB operations have very little effect on biodiversity.
304-4	Species whose habitats are affected by operations that are included on the IUCN Red List and the national conservation list (p. 143)	The UB Forest educational forest area is a conservation area for animals and plants. The animals in the conservation area include deer, muntjac, and sparrows. Deer and sparrows are listed as low-risk, and deer are not endangered.

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305-1	Greenhouse gas emissions that are direct (Scope 1) (p. 144)	Dedication to lessening the effects of both academic and extracurricular activities on the environment. The most significant emissions come from two-wheeled and four-wheeled vehicles.
305-2	GHG emissions that are indirect (Scope 2) (p. 146)	UB reduces greenhouse gas emissions. UB creates regulations in accordance with green campus standards.
305-3	Additional indirect greenhouse gas emissions (Scope 3) (p. 146)	UB leadership has developed policies and socialized emissions reductions for all academics and their families living near the campus. Greenhouse gas emissions calculations have not yet been conducted.
305-4	GHG emission intensity (p. 146)	UB does not calculate the GHG emission intensity ratio because the campus environment is not significantly impacted by these pollutants.
305-5	GHG emissions reduction (p.145, 146, 147)	UB contributes to the decrease in emissions of greenhouse gases. Electric cars and sustainable power sources are in use. Electric vehicles and renewable energy are efficient and produce no emissions, thus mitigating the effects of global warming.
305-6	Emissions of ozone-depleting chemicals (ODS) (p. 146)	In order to limit emissions of compounds that harm the ozone layer, UB leadership established a regulation on planting trees in the UB environment; however, the calculations have not yet been completed.
305-7	Sulfur oxides (SOX), nitrogen oxides (NOX), and other notable air pollutants (p. 147)	Because UB's primary operations and activities are unrelated to high-temperature combustion, UB does not produce chemical compounds like NOx, air pollutants, including Sox.
306-3	Waste production (p 148)	The average daily production of non-B3 waste is 8,955.8 kg, or 9.8 tons. This waste consists of food scraps, garden waste, plastic waste, paper waste, and cardboard waste.
306-4	Waste that is not disposed of properly (p. 149)	Waste diverted from landfills is recyclable, such as plastic bottles, paper, metal, and glass. Hazardous waste, such as batteries, fluorescent lights, and pharmaceuticals, must be processed specifically to prevent environmental pollution.
306-5	Waste is sent to a landfill (p. 149)	Recyclable waste is processed into compost. Hazardous waste must be processed specifically to prevent environmental pollution.
308-1	Choosing new suppliers based on environmental standards.	UB has standardized its low-risk supplier criteria in compliance with UB Regulation No. 98 of 2021 regarding the procurement of goods and services.
308-2	Disregard for environmental laws and regulations	UB uses new, low-risk supplier criteria and standardization. During the reporting year, the supply chain had no detrimental effects on the environment.
401-1	Hiring new staff and employee attrition (pp. 152, 154)	Improving UB's human resources through the process of consistently recruiting teaching staff, laboratory staff, and technicians in each work unit to implement optimal quality management.
401-2	Benefits that full-time employees receive but temporary or part-time	Calculation of remuneration for management officials and employees is in accordance with UB Regulation Number 5 of 2021.

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	workers do not (p. 154)	
401-3	Maternity leave (p. 156)	Provisions regarding leave facilities for UB employees refer to UB Regulation Number 31 of 2021 concerning personnel.
402-1	Minimum notification time for changes to operations (p. 152)	UB adheres to the principle of equal rights and opportunities for employees to improve their competencies. Changes to personnel policies are communicated through the UB personnel website. Information regarding changes to laws and regulations, as well as changes to personnel and remuneration policies, is disseminated at least four weeks before the new policies are issued.
403-8	Workers protected by the occupational health and safety management system (pp. 163, 165, 166)	Employees are protected through health insurance and employment insurance distributed through BPJS Employment and BPJS Health.
403-9	Work accidents (p. 172)	Accident risk mitigation efforts through SOPs can reduce the risk of work accidents to zero accidents.
403-10	Occupational diseases (p. 172)	Accident risk mitigation efforts through SOPs can reduce the risk of work accidents to zero accidents.
404-1	Average annual training hours for each employee (p. 171)	UB identifies the percentage ratio of participation of lecturers and educational staff in participating in educational and training programs in order to be able to produce creative, collaborative, innovative, adaptive, and globally competitive education.
404-2	Employee skill-building initiatives and transition support programs (p. 168)	As a participant in the education sector, UB uses K3 training to boost worker productivity.
404-3	Proportion of workers who routinely obtain performance evaluations and professional growth (p. 172)	SISTER (Integrated Resource Information System) and a pocket book outlining the responsibilities, rights, and tasks associated with each position are used to evaluate the performance of educators and instructional staff.
405-1	Diversity of government bodies and employees (pp. 55, 78, 79)	UB employees consist of lecturers and educational staff with ASN, PNS, PPPK, PT Non PNS-UB, Full-Time PTT, and Part-Time PTT status.
405-2	The proportion of women's base pay and compensation to that of males (pp. 112, 113)	Competitive and fair remuneration and wage policies based on workload. The monthly maximum and minimum base pay are determined by the workload, length of service, and position class. UB employees' work location and work performance are also important factors.
407-1	Suppliers and operations that could jeopardize the rights to collective bargaining and freedom of association (p.152)	All employees are members of the Indonesian Civil Servant Corps to realize better human resource governance.
408-1	High-risk operations and suppliers for child labor incidents (pp. 152, 154)	Child labor is never used by UB. This is compliant with the ILO Convention on Human Resources to end child labor and human rights principles.
409-1	Suppliers and operations that are highly vulnerable to instances of coercive or mandatory labor (p. 157)	UB prioritizes OHS aspects for all employees in accordance with SOPs. To accomplish excellence in health, safety, and the environment, management and employee representatives agree on regulations

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410-1	Security personnel trained in human rights policies or procedures (p. 175)	governing employees working after hours. UB has security units throughout campus. Parking attendants are also stationed throughout the campus.
411-1	Incidents of indigenous peoples' rights being violated (pp. 176, 177)	Evaluation of compliance with the fulfillment of community rights around UB is carried out periodically through the Community Satisfaction Survey mechanism.
413-1	Community-based activities, impact evaluations, and development projects (pp. 62, 63, 178)	UB-funded research focuses on efforts to support the SDGs as a whole, with a total of 222 studies. The findings of the research are known as intellectual property rights (IPR), in the form of patents, trademarks, trade secrets, copyrights, industrial designs, and integrated circuit layout designs.
413-2	Activities that could or do have a major detrimental effect on the neighborhood (pp. 176, 178)	The smooth operation of UB's public services for students, stakeholders, and the general public.
414-1	Using social criteria to choose new suppliers (pp. 43, 45, 47, 17)	UB's supply chain management model is driven by education and research. Graduates are the result and a representation of the university's quality in the public eye.
414-2	Unfavorable societal effects of the supply chain and the measures implemented (p. 186)	There was no fraud or bribery related to the selection of new students or procurement practices of goods and services; no corrective actions had a negative social impact on UB's supply chain.
415-1	Political contributions (p. 186)	UB is impartial and does not support or identify with any particular political party.
416-1	An assessment of how different product and service categories affect health and safety (p. 187)	The Public Satisfaction Survey (SKM) findings fall into the "good" category. The assessment requirements are consistent with the type of service, the ease of service procedures/methods, the speed of implementation according to schedule, the reasonableness of service fees, and other aspects, including the handling of complaints, suggestions, and feedback.
416-2	Non-compliance incidents of the effects of goods and services on health and safety (pp. 176, 177, 187, 188)	There have been no complaints or claims regarding UB's academic or non-academic products. Graduates' (experts') products and innovative work have received positive survey results from the public.
417-1	Labeling and information requirements for goods and services (pp. 187, 188)	Innovative work from every UB academic community can be utilized by society and industry in solving social, economic, and environmental dynamics.
417-2	Non-compliance incidents on product and service labeling and information (pp. 187, 188)	The innovative work produced has undergone certification testing in the laboratory available at UB.
417-3	Non-compliance incidents involving marketing communications (pp. 187, 188, 189)	UB's product marketing communications encompass both academic and non-academic products. Regarding the ethical dissemination of information about UB's new student admissions selection procedure, there were no complaints, infractions,

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418-1	Verified complaints about customer data theft and privacy violations (p. 190)	UB's administrative service processes are implemented in an integrated manner through the Higher Education Management Information System (SIMPEL, SELMA, SIUDA, SIREGI, SIADO, SIPP, SIDEA, SIAM, SEBEA, SIAKAD, SIKAU, SIREGI). UB ICT provides information technology services to minimize the threat of data hacking.
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Source: processed data

The connection between UB and the achievement of SDGs is seen in Table 5 below.

Table 5. Brawijaya University's contribution to achieving the goals of sustainable development is as follows:

Activity	Goals	Information
Poor people's access to high-quality education and economically disadvantaged members of society, as well as access to education for people with disabilities who are in inadequate economic conditions.	1	Alignment between goals 1 and GRI 413 (Local Communities) and 406 (Non-Discrimination)
Rural residents' access to food in Malang City, Malang Regency, Batu City	2	Alignment between goals 2 and GRI 413 (local communities)

Activity	Goals	Information
Ensuring universal access to healthcare and improving prevention and treatment of the COVID-19 virus in the Greater Malang area.	3	Alignment between goals 3 and GRI 2 (General Disclosures) and 413 (local communities)
Increasing access to education, improving its quality, and providing a safe, inclusive, and effective learning environment.	4	Alignment between goals 4 and GRI 2- General Disclosures (2-6)
addressing gender inequality and guaranteeing that all women have equal access to leadership roles and educational opportunities at all levels of public, economic, and political decision-making.	5	Alignment between goals 5 and GRI 2- General Disclosures (2-1, 3-3, 2-9), Economic performance (GRI 201-1), indirect economic impacts (203-1, 203-2), GRI 413 (local communities)
To alleviate water scarcity, provide sustainable water extraction and supply, and implement efficient water resource management across all industries.	6	Alignment between goals 6 and GRI 301-1 (materials), 306-1, 306-5 (waste), 413 (local communities)
The speed at which energy efficiency is increasing is guaranteed by increasing the percentage of high-quality services that are directed toward access to renewable energy and more sophisticated and clean fossil fuel technologies.	7	Alignment between goals 7 and GRI 2- General Disclosures (2-22), GRI 306-1, 306-4 waste, 301 materials
Encourage development-oriented policies that facilitate the establishment and expansion of small and medium-sized businesses (SMEs), as well as productive activities, job creation, entrepreneurship, activism, and innovation.	8	Alignment between goals 8 and GRI 2 (General Disclosures 3-3)
To promote high-quality, dependable, and sustainable scientific research and technical work to promote both human welfare and economic growth,	9	Alignment between goals 9 and GRI 201-1 (economic performance).

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with an emphasis on equitable and affordable access for everyone, and to encourage innovation in infrastructure.		
Economic and human well-being by prioritizing equitable access.	10	Alignment between goals 10 and GRI 406-1 (Non-Discrimination), 414-1 (Supplier Social Assessment).
In an effort to safeguard and lessen adverse effects on the environment, air quality, and other waste management issues are given top priority.	11	Alignment between goals 11 and GRI 22-2 (General disclosures), 301-1 (Materials), 413-3 (Local communities).
By implementing sustainable management, waste consumption and production will be significantly reduced. This will support the sustainable procurement of public goods in line with national policies and priorities.	12	Alignment between goals 12 and GRI 301-1 Materials, GRI 306-1 and 306-2 Waste
Public awareness of mitigation, adaptation, impact reduction, and early warning systems will increase with increased capacity for climate change planning and management.	13	Alignment between goals 13 and GRI 413-1 Local Communities

Table 5. Continuous

In order to attain healthy and productive seas, marine and coastal ecosystems must be managed and protected sustainably, especially by strengthening their resilience and restoring them.	14	Alignment between goals 14 and GRI 413-1 Local Communities
Transfer marine technology at all levels, enhance scientific knowledge, and enhance research capacity. Support sustainable forest management, prevent deforestation, restore damaged forests, and significantly increase reforestation.	15	Alignment between goals 15 and GRI 413-1 Local communities
Promote and assist the public sector, the public-private sector, and civil society in forming successful alliances built on common tactics and experiences.	16	Alignment between goals 16 and GRI 2-1, 2-9, 3-33 General Disclosures, 205 Anti-Corruption, and 413-1 Local Communities
Promote and assist the public sector, the public-private sector, and civil society in forming successful alliances built on common tactics and experiences.	17	Alignment between goals 17 and Disclosures, 205 Anti-Corruption, and 413-1 Local Communities

Source: processed data

By preparing a sustainability report in accordance with the Global Reporting Initiative (GRI) Guidelines, Tables 4 and 5 show UB's dedication to sustainability. In the report, UB discloses strategic activities relevant to the principles of transparency and accountability, ranging from environmental and social aspects to governance (ESG). This alignment is reflected in the disclosure of important topics such as energy and waste management, raising educational standards, and social inclusion that refer to the indicators GRI; 302 (Energy), 305 (Emissions), 403 (Occupational Health and Safety), and 404 (Training and Education). Additionally, UB has incorporated contributions to the Sustainable Development Goals (SDGs), specifically goals 4 (Quality Education), goals 5 (Gender Equality), goals 7 (Affordable and Clean Energy), and goals 13 (Addressing Climate Change), through various higher education tridharma programs and institutional initiatives. The alignment between GRI reporting and support for the SDGs shows that UB not only reports activities but also strives to systematically measure

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their impacts to encourage sustainable development in both the larger community and the academic setting.

Sustainable Development Goals (SDGs) have been set by the UN, and Brawijaya University contributes to and ranks in various relevant aspects. Although all SDGs are interrelated and equally important, some of them have more prominent relevance and influence on sustainable development assistance and performance at UB. Brawijaya University's main focus is on the SDGs, describing how these commitments align with the university's objectives, guidelines, and plans for achieving sustainable development in the fields of research, education, and community service.

CONCLUSION

This study reveals several important findings related to sustainability reporting disclosure and significant contributions to UB's Sustainable Development Goals (SDGs).

1. When it comes to sustainability implementation and reporting, UB shows a greater dedication to environmental, social, and governance (ESG) factors. The analysis shows that UB with more comprehensive sustainability disclosures tends to make a greater contribution to achieving the SDGs. This can be seen in goals related to a sustainable and inclusive economy. UB's attempts to incorporate sustainable practices into its operations are reflected in good transparency, which helps to attain the SDGs
2. This study concludes that sustainability disclosure is beneficial for UB and has a significant positive impact on achieving sustainable development goals in Indonesia. Therefore, promoting comprehensive and accurate sustainability disclosure is a crucial stage in realizing the more comprehensive goal of sustainable development.
3. UB has won prestigious national awards and awards at the Asian level. These awards demonstrate that the university has established a robust sustainability reporting system, integrated circular economy principles into campus practices, and generated measurable impacts in resource and environmental management.

LIMITATIONS AND SUGGESTIONS

This study could be expanded by analyzing other universities that also produce sustainability reports, allowing for broader comparisons and contributing to the improvement of organizational performance competitiveness across higher education institutions. In Indonesia, research on university sustainability reports remain limited because relatively few universities fully understand the importance of sustainability reporting or actively produce such reports as part of their efforts to ensure the long-term sustainability of their educational institutions.

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