

SUSTAINABILITY PERFORMANCE MEASUREMENT OF HASANUDDIN UNIVERSITY THROUGH A GRAPHICAL ASSESSMENT OF SUSTAINABILITY IN UNIVERSITIES (GASU)

Sri Wahyuni¹
Mohammad Iqbal Bakry²
Jurana³
Muliati⁴

¹²³⁴ Accounting Department, Economics and Business Faculty, Tadulako University
Jl. Soekarno Hatta No. KM 9, Tondo, Mantikulore, Palu, Central Sulawesi 94148 Indonesia

¹ Sriw03889@gmail.com

² iqbalbakry01@gmail.com

³ jurananurdin@gmail.com

⁴ Muly_ak@yahoo.co.id

Abstract: *This study aims to analyze the sustainability performance of Hasanuddin University. This study used six assessment dimensions: profile, economic, environmental, social, educational, and interrelated issues and dimensions. For each category, an assessment is given for the university's factual performance. The method used in this study is descriptive qualitative using GASU (Graphical Assessment of Sustainability in University) tools. The results showed that Hasanuddin University has good sustainability performance in all aspects of sustainability. The highest sustainability value is obtained by the educational aspect (100%) and the social aspect (75%). This aspect brings a high value because Hasanudin University is engaged in developing knowledge and education. The value of sustainability in other aspects, such as profile, economic, and environmental, is still at a good level because the value obtained is not less than 50%. Although Hasanuddin University has a good sustainability performance, there is still a need to improve the aspects of interrelated issues and dimensions (33%) because this aspect has the lowest value.*

Keywords: *Sustainability Performance, Hasanuddin University, GASU*

Abstrak: *Penelitian ini bertujuan untuk menganalisis kinerja keberlanjutan Universitas Hasanuddin. Penelitian ini menggunakan 6 dimensi penilaian yaitu; profil, ekonomi, lingkungan, sosial, pendidikan dan isu dan dimensi yang saling terkait. Untuk setiap kategori, ada penilaian yang diberikan untuk kinerja faktual universitas. Metode yang digunakan dalam penelitian ini adalah kualitatif deskriptif dengan menggunakan tools GASU (Graphical Assessment of Sustainability in University). Hasil penelitian menunjukkan bahwa Universitas Hasanuddin memiliki kinerja keberlanjutan yang baik untuk seluruh aspek keberlanjutan. Nilai keberlanjutan paling tinggi diperoleh oleh aspek pendidikan (100%) dan aspek sosial (75%). Aspek ini memperoleh nilai yang tinggi karena Universitas Hasanudin merupakan entitas yang bergerak dibidang pengembangan pengetahuan dan pendidikan. Nilai keberlanjutan pada aspek-aspek lainnya seperti aspek profil, aspek ekonomi, dan aspek lingkungan masih berada pada tingkat yang baik karena nilai yang diperoleh tidak kurang dari 50%. Walaupun Universitas Hasanuddin memiliki kinerja keberlanjutan yang baik, masih perlu adanya peningkatan pada aspek isu dan dimensi yang saling terkait (33%) karena aspek ini memiliki nilai paling rendah.*

Kata Kunci : *Kinerja Keberlanjutan, Universitas Hasanuddin, GASU*

INTRODUCTION

Sustainability has become an important aspect of human life. Therefore, many aspects and implementations of sustainability have been studied with various approaches and frameworks, such as *Driving Force-Pressure-State-Exposure-Effects-Action* (DPSEEA). This framework has been widely used in environmental health because it is very useful in understanding environmental changes that are beneficial to environmental health and overall sustainability according to the principles of sustainable development, primarily because of its similarity to environmental risk assessment and management paradigms.

Sustainability accounting is now a new paradigm in developing accounting systems in organizations. Before being known as sustainability accounting, this concept was initially called social and environmental accounting. According to Gray et al. (1996), Environmental and social accounting is accounting that does not only cover economic transactions but also accounting that covers various social and environmental matters. Environmental and social accounting is a breakthrough in the global era where organizational information needs are in the form of financial information and non-financial information such as social and environmental performance. Investors need non-financial reports to assess risks and opportunities in the past, present, and even future. The existence of non-financial information can support making investment decisions appropriately. In addition, the presence of environmental and social accounting can change the mindset of business people who still follow the classical economic mindset, which is only focused on profits. So in its development, social and environmental accounting is now better known as Sustainability Accounting.

In addition, the concept of sustainability accounting is in accordance with the enterprise theory of the *Triple Bottom Line paradigm*, which was revealed by John Elkington in 1997 in his book entitled "*Cannibals with Fork, the Triple Bottom Line of Twentieth Century Business*" (Yanti & Rasmini, 2015) where John Elkington stated that apart from pursuing *profit*, companies must pay attention to and be involved in fulfilling the welfare of society (*people*) and contribute actively to preserving the environment (*planet*). In 2015 at the United Nations (UN) Headquarters, world leaders officially endorsed the *Sustainable Development Goals Agenda* as a global development agreement. Carrying the theme "Changing Our World: 2030 Agenda for Sustainable Development", the SDGs, which contain 17 Goals and 169 Targets, are a global action plan for the next 15 years (valid from 2016 to 2030). Sustainability accounting makes all accounting processes focus on economic transactions and social and environmental events. Of course, sustainability reports must be made in accordance with sustainability reporting standards such as GRI and SASB.

Hasanuddin University annually accepts more than 6,000 new students. This, of course, will greatly impact the UNHAS campus as well as the surrounding environment, such as increasing motorized vehicles, which will result in increasing levels of pollution on campus, increasing land requirements, and increasing use of energy resources within UNHAS. Hasanuddin University itself is aware of how important the environment is as one of the supports for campus operational

activities or the campus learning system. In accordance with the vision of the Hasanuddin University campus, namely "The center of excellence in human development, science, technology, art and culture based on the Indonesian Maritime Continent". The higher education institution will, of course, always improve the quality and facilities of the campus in order to achieve the desired goals. One of the forms of environmental concern by UNHAS, among others, is carrying out greenery around the campus environment, carrying out university activities related to the environment, using energy-efficient lighting, and so on.

This research aims to analyze the sustainability performance of universities using *the Graphical Assessment of Sustainability In University (Gasu)*. It was conducted to find out whether the university applies the concept of sustainability performance well and which dimensions of sustainability performance need to be improved in the future. The implementation of sustainability performance at universities is essential to do, and this is because universities have a large population, so they have a significant effect on water and energy use, produce a lot of garbage and waste, and use high transportation. In addition, all activities carried out at the university have a tangible impact on the surrounding environment, so it is very necessary to carry out accountability and sustainability performance, including organizational performance from various aspects. GASU itself has been widely used in assessing sustainability performance at universities, and this is because GASU can graphically describe sustainability performance at universities so that universities can see which dimensions need to be improved in the future towards even better sustainability.

The previous research related to university sustainability performance included:

1. The research was conducted by (Susanto et al., 2016) "*Analysis Of Campus Sustainability Using Graphical Assessment Of Sustainability In University (Gasu) Method (A Case Study In Industrial Engineering Department, Diponegoro University)*".
2. Research, (2019) "*Sustainability Accounting And Measuring Sustainability Performance In University Sustainability Accounting and Sustainability Performance Measurement*".
3. Almost the same research was carried out again by Kurniawan & Wahyuni (2019), "*Sustainability Accounting and University Sustainability Performance Measurement: Is it Possible to Apply Sustainability Accounting in Higher Education Institutions?*".
4. Research by Lozano et al. (2013) "*The Process of Assessing and Reporting on Sustainability at the University: Preparing a University of Leeds Report*".
5. Research by Kanigoro (2018) "*Continuous Reporting by Universities in Indonesia*".

THEORETICAL REVIEW

Sustainability Performance

According to (John Elkington, 1997), Sustainability performance is a report that does cover not only financial performance information but also non-financial information consisting of information on social and environmental activities of the organization

that enables the organization to develop to be even better than before. *The Global Reporting Initiative* (GRI) reveals that sustainability performance is a report issued by a company or organization that deals with the impacts arising from the company's operating activities on the economy, environment, and society. This sustainability report also presents corporate values and governance and shows the relationship between strategy and organizational commitment to organizational sustainability. Sustainability performance has principles that serve as guidelines in disclosing sustainability performance made by one of the institutions, namely the Global Reporting Initiative (GRI), which issued guidelines released in May 2013, namely the G4 Guidelines.

Sustainability Accounting

The concept of *sustainability accounting* was first disclosed as a response to criticism directed at conventional accounting systems, which only focus on measuring and reporting company activities that have monetary value and can be measured quantitatively (Mathews, 1997; Mathews 2001, Schaltegger 2000). Unlike established *financial* and *management accounting*, *sustainability accounting* is still developing (Gray & Laughlin, 2012). In various kinds of literature, the terminology of *sustainability accounting* is sometimes referred to as *social accounting*, *green accounting*, *environmental accounting*, *accounting for the environment*, *social and environmental accounting*, *accounting for corporate social responsibility*, or *socially responsible accounting*, which refers to accounting concepts that adopt the principles sustainability (Bebbington et al., 2014). Gray et al. (1987) define *sustainability accounting* as:

"...the process of communicating the social and environmental effects of organizations' economic actions to particular interest groups within society and to society at large. As such, it involves extending the accountability of organizations (particularly companies) beyond the traditional role of providing a financial account to the owners of capital, particularly shareholders. Such an extension is predicated upon the assumption that companies do have wider responsibilities than simply making money for their shareholders."

Several essential points that can be concluded from this definition are: 1. The company operates not only for the benefit of the owner but also for the benefit of other parties who are interested in the company (*stakeholders*); 2. The company acknowledges that it has greater or broader responsibilities than just making profits for the owner; 3. The company recognizes the social and environmental impacts caused by the company's economic activities (*externalities*); 4. The company reports on the impact of the company's economic activities on the social and natural environment (Putu Mahyuni, 2017).

Sustainability Campus

According to Thomashow (2009), a sustainability campus is a campus that implements the vision of an ecological area with technology, character, community, and programs, which shape and create an environmentally friendly lifestyle for the people who are part of the campus (Phramesti & Yuliasuti, 2013). A sustainability campus can also be interpreted as one that runs two sub-systems well: the ecosystem

and the human system. The ecosystem sub-system consists of the material components, air, water, soil, and energy, while the human sub-system is formed from knowledge, society, health, welfare, and institutions. The concept of a sustainable or *green campus* considers three aspects: economic, social, and environmental. The UI Green Matrix later developed *this concept* to evaluate campus efforts to create a sustainable campus through a series of components. The components of a sustainable campus are *settings and infrastructure, waste, water, transportation, energy and climate change, and education*. The six components are relevant to the various goals to be achieved in the *Sustainable Development Goals (SDGs)*, namely:

1. *Setting and infrastructure* are relevant to goal 9, which is related to the role of higher education institutions in innovation and creating an inclusive and sustainable industry, and goal 11, which is related to the realization of an inclusive, safe, resilient, and sustainable campus environment.
2. *Waste* is relevant to the 3rd goal, which is creating a healthy life on campus, as well as the 14th goal, which is an effort to conserve the sea by managing the waste generated in campus activities (laboratory waste, trash, etc.).
3. *Water* is relevant to goal 6, which is realizing sustainable management or utilization of water resources.
4. *Transportation* is relevant to goal 13, namely efforts to reduce greenhouse gas emissions through a series of policies in the field of transportation, as well as goal 15, namely campus efforts to manage land (the proportion of open green and built-up land, campus ecosystems, etc.) that are vulnerable to emissions from transportation.
5. *Energy and climate change* are relevant to goal 7, which is related to the supply and utilization of affordable energy sources and can be utilized by all groups. Apart from that, it is also relevant to the 13th goal, which is related to realizing attention to the issue of climate change, not only within the campus environment but also in educating the public more broadly.
6. *Education* is relevant to the 4th goal, namely realizing a just education focusing on environmental issues.

The Campus Sustainability Assessment Process

In the campus sustainability assessment process, several dimensions and categories are used in the basic assessment of a university's sustainability level.

Table 1. Dimensions and Categories of Sustainability Assessment

Dimensions	Category	Point
Profile	Strategy and analysis	20
	Organization Profile	
	Report Parameters	
	Governance, Commitment, and Engagement	
	Management Approach and Performance Indicators	
Economical	Economic Performance	12

Dimensions	Category	Point
	Market Presence	
	Indirect economic impact	
Environment	Material	32
	energy	
	Water	
	Biodiversity	
	Emissions, Waste, and Garbage	
	Products and Services	
	Obedience	
	Transport	
Social	Employment Practices and Decent Work	16
	Human rights	
	Public	
	Product Responsibility	
Education	Curriculum	12
	Research	
	Service	
Issues And Interrelated Dimensions	Relationships in the same dimension	12
	Relationship with problems in other dimensions	
	Relationships among all dimensions	

Source: Lozano et al. (2006)

To assess the level of sustainability using the GASU indicators can be used the following ranges:

1. It means that no information is available for indicators at all. It is the minimum value that can be assigned.
2. It means that the information presented could have better performance. It is equivalent to 25% of the required complete information.
3. It means that the information presented is regular performance, equivalent to 50% of the complete information required by the indicator.
4. It means that the information presented is considered good performance, equivalent to around 75% of the required complete information.
5. It means that information has outstanding performance. This value fully fulfills what is required by the indicator. It is the maximum value that can be assigned.

In the table, there is a point that means that the disclosure value of the information disclosed by the university has excellent value where the information has excellent performance and fulfills all the information required by the indicators. The value at the point expressed by Lozano in the table is obtained from a value of 4 which is given if the information disclosed by the campus has outstanding performance, this is in accordance with the GASU *tools*, which have a value of 0-4.

This value of 4 is then multiplied by each category according to the existing dimensions to obtain a value at the point. Dimensions and categories of sustainability assessments disclosed by (Lozano, 2006) This can be used as a reference in conducting sustainability research using GASU.

Graphical Assessment of Sustainability in University (GASU)

GASU is a modification of the GRI, which serves as a new tool for assessing and reporting sustainability in higher education institutions. *Graphical Assessment of Sustainability in University (GASU)*, as the name suggests, this tool is designed to graphically present sustainability efforts at universities, facilitating their analysis, longitudinal comparisons, and comparisons against other universities (Lozano, 2006). GASU can also assist universities on their path to sustainability by recommending where universities should effect the changes needed to make their systems oriented toward sustainability and thus more aligned with the United Nations' decades of education for sustainable development.

GASU works with worksheets where users can assess all indicators from each dimension, namely profile, economic, environmental, social, and educational, as well as issues and interrelated dimensions of the modified GRI guidelines. The worksheet produces a graph that describes the university's sustainability performance, where the graph clearly illustrates which aspects of sustainability performance get the highest and lowest scores so that the university can improve the aspect that gets the lowest score towards even better sustainability in the future.

Conceptual framework

A university is a college tall And institution study Which organizes training academic And Also can organize training professionals in various clump knowledge and/or technology. Hassanudin University is one of Central Sulawesi's leading campuses and one of the universities that implements sustainability accounting. Where is sustainability accounting (*Sustainability Accounting*)? This is a draft accountancy That focuses on mark finances and strategy development organization, Which is sustainable. Concern university for the environment is No only seen from How the environment campus guarded cleanliness but Also must be seen from the perspective continuity campus. At the moment, Lots university has adopted draft continuity in the operational campus And is committed to disclosing the impact of social And economy from the operational campus. So apply draft accountancy development sustainable, management campus more care to environment around campus.

Sustainability accounting assessments at universities can be carried out by determining the criteria, categories, and aspects of the assessment according to the conditions at the university to be studied. Determination of criteria is done by studying the literature. These criteria are used as input to assess campus sustainability. The criteria consist of six dimensions: Profile, Economic, Environmental, Social, Education, and related issues and dimensions.

RESEARCH METHODS

This research is based on a descriptive qualitative research method using GASU *tools*. GASU is the main guideline used in assessing the sustainability

performance of a university. (Lozano, 2006) His research shows that GASU is similar to a tool computer other based on entry data university. If report No reflects the performance university, so output GASU No can be trusted. Please note that the report can be filed appeal Because of No obey Principle GRI. The research design in this research refers to research conducted by (Kaur & Lodhia, 2018), using a research design in the form of a case study. This research was conducted at Hasanuddin University in Makassar City, South Sulawesi Province, focusing on measuring the university's sustainability performance.

Hasanuddin University was chosen as the research object because Hasanuddin University is one of the leading universities in the Sulawesi region, and Hasanuddin University is also a university that applies sustainability accounting to the campus environment. The data source in this study is secondary data, which is obtained from reports published by Hasanuddin University through the UNHAS website. This study also uses data collection techniques in the form of browsing through websites and content analysis. The data used in this research are documents or reports generated by the university, like Report Annual University, Guidelines, And Report Management Finance, as well as Guidelines And Regulations about Policy University in the Field of Social And Ecology.

In determining the value of documents related to sustainability performance, the formula is the value of the information disclosed by the university divided by the total disclosure should be. Therefore, it is necessary to determine the value of the information disclosed by the university by conducting a content analysis on the reports disclosed on the campus web, which the public can access. In conducting content analysis, you can use GASU *tools*, where assessments are given according to how much information is disclosed by the university based on dimensions and categories, where each category has its own components according to the sustainability assessment disclosed (Lozano, 2006) A university is said to have good sustainability performance if the value obtained by the university is above 50%, this illustrates that the reports or information needed can be accessed easily. On the other hand, if the sustainability performance aspect scores less than 50%, this illustrates that the reports or documents needed to assess sustainability performance are difficult for researchers to access.

Tools consist of 0-4, where the minimum value that can be given is 0, which means that there is no information for this indicator in the report, and the highest value given is a value of 4, meaning that the information has very good performance; this value fully meets what is required by the indicator or is equal to a perfect score. The value of the information that the university has disclosed is then divided by the value of the supposed disclosure, and the result of this division is a value that describes the university's sustainability performance. This sustainability performance graph can be made using Excel by entering the distribution results data and then converting it into a graphical form.

The results graph from GASU can be used to analyze the university situation and show exactly which dimensions and categories of universities are superior and which need to be improved/improved. GASU is used in this study because GASU can clearly describe the results of sustainability performance. GASU can also provide

input and suggestions for universities to develop sustainability performance in the future. University leaders can observe the evolution of their efforts toward sustainability simply by comparing graphs from one year to the next.

RESULTS AND DISCUSSION

Identification of Sustainability Performance Using the GASU Method

This research phase aims to evaluate the sustainability performance of Hasanuddin University. This assessment stage is critical to see whether the sustainability of Hasanuddin University is at a good level or not. The results of this stage can provide an evaluation for the university regarding the sustainability performance that the university has carried out. This research was conducted by visiting the website of Hasanuddin University, namely <https://unhas.ac.id/>. On the university website, there is various information such as: about UNHAS, which contains information about Hasanuddin University, Academic which contains information on faculties, study programs as well as academic and student affairs, Research and Innovation, which includes information about centers of excellence for innovation, LPPM, research and development centers, and SDGs Center, Support Units in which there is information for such as internal supervision, Directorate LPMPP as well as partnerships both domestic and foreign partnerships, Hasanuddin University's website screen display, is attached in the attachment section. Reports or documents used in this research are reports that have been published by the university and can be accessed by researchers. The reports used are in 2020 and financial reports for 2020 and 2019, such as financial reports, RESTRA 2020-2024, and sustainability reports. It can use the reports or information on the university's website if the report still needs to be created.

The next step that can be taken after collecting reports or documents from the website is to carry out a sustainability assessment on the report using the GASU guidelines. The assessment is carried out by examining all available documents and reports, and if the report contains a GASU indicator, then it can provide an assessment according to the GASU scale (Lozano, 2006), namely 0-4 according to the information available in the report. After determining the value according to the available information, the disclosure value by Hasanuddin University is obtained, namely Profile 12, Economics 6, Environment 20, Social 12, Education 12, and related Issues and Dimensions 4. The value of disclosure by Hasanuddin University is then divided by the total disclosure should be in accordance with the dimension and category values that have been set by (Lozano, 2006), namely, 20 for profile, 12 for economic, 32 for environmental, 16 for social, 12 for education and 12 for related issues and dimensions.

The result of this division will be an information ratio which will then be made into a general sustainability performance chart that is used to determine the level of sustainability at the university and find out which dimensions get the highest and lowest sustainability values so that improvements can be made to improve sustainability performance in the future for sustainable sustainability better. This research aims to evaluate Hasanuddin University's sustainability performance. This

stage of sustainability performance assessment is critical to find out whether the sustainability performance of Hasanuddin University is at a good level or not. This is because the results of this assessment stage will provide an evaluation to the university regarding the implementation of sustainability performance that the university has carried out. In addition, the results of this assessment stage are also useful as a basis for disclosing financial and non-financial information in a university sustainability report.

If an organization has high sustainability performance, this will further motivate the organization to expand the disclosure of financial and non-financial information in sustainability reports that can assist university stakeholders in the decision-making process. This study uses secondary data from the university's official website and analyzes it using the GASU method. (Lozano, 2006) stated that the GASU indicators that had been developed would provide a systematic assessment process, and the results could be used as a basis for preparing university sustainability reports.

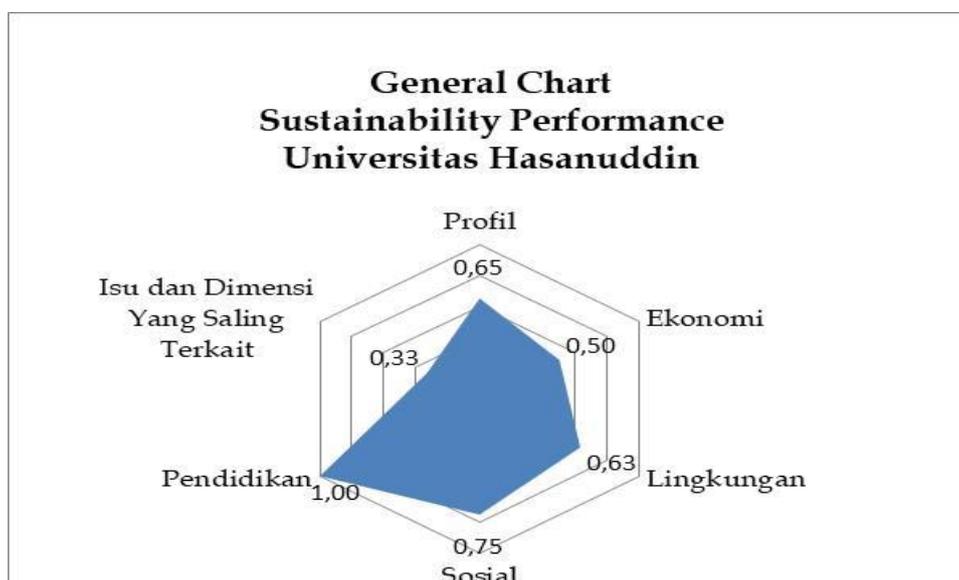
Results of Hasanuddin University Sustainability Performance Using *Graphical Assessment Of Sustainability In Universities (GASU)*

The results of the analysis of Hasanuddin University's sustainability performance based on the GASU guidelines and assessment guidelines are described in the following table:

Table 2. Analysis of Sustainability Performance Based on the GASU Method

Sustainability Performance	Information Percentage	Information Ratio
Profile	65%	0.65
Economy	50%	0.50
Environment	63%	0.63
Social	75%	0.75
Education	100%	1.00
related issues and dimensions	33%	0.33

Source: Processed data



Based on the general chart from the analysis conducted at Hasanuddin University using GASU, it can be concluded that Hasanuddin University has good sustainability performance. Especially in the social and educational aspects, where these two aspects get a high score compared to others. The results of the sustainability performance assessment are described as follows:

1. The educational aspect is an aspect that has a high value (100%), which is obtained from curriculum development and studies that are often carried out to improve the quality of education at Hasanuddin University, which has benefits for all people, especially those around the UNHAS environment, as well as services such as integrated services which include new student admissions services, diploma replacement certificate services, public information services, and many other services. Research and community service activities carried out by Hasanuddin University in 2020 totaled 724 activities, which are disclosed in the *annual report* on research and community service activities. In this research and community service activity, each activity has a person in charge whose job is to monitor and evaluate activities so that they run smoothly.

These research and service activities include the Higher Education Excellence Research Consortium, DIKTI Basic Research, Higher Education Superior Basic Research, DIKTI Applied Research, Higher Education Applied Research, Development Research, Higher Education Excellence Development Research, Post Doctoral Research, Thesis Research Masters, Doctoral Dissertation Research, Masters Towards Doctoral Education Research for Superior Scholars, Masters Education Research Towards Doctorates for Superior Bachelors Batch V, RISTEKBRIN Community Service, Indonesian Collaborative Research (PPKI), Unhas Basic Research (PDU), Unhas Applied Research (PTU), Unhas Innovation and Development Research (PIPU), Academic Advisor Lecturer Research (PDPA), Unhas Beginner Lecturer Research (PDPU), Unhas Excellence Research (RUNHAS), Unhas Partnership Program, Campus Intellectual Product Development Program (PPUPIK-UH), Collaboration With Other Ministries, Collaboration (Agreements With Faculties), Collaboration With Government And Private Agencies.

2. The social aspect is the second aspect that gets a high score (75%) compared to other aspects. This value illustrates that Hasanuddin University's concern for social aspects is intense, especially in employment practices, decent work, human rights, and society. Meanwhile, product responsibility at the university is not very important, and this is because the university is an entity engaged in the field of education and knowledge development, which focuses on the development of research and research related to the field of education. Hasanuddin University's concern for social aspects is expressed in the *sustainability report* and *annual report 2020* as during the pandemic that hit Indonesia in early 2020, Hasanuddin University showed concern for the community by assisting in the form of medical equipment, essential food assistance, and online mental health consultations. All assistance provided to the community is a form of solidarity from all alums and students from

Hasanuddin University as a form of concern and response amid a pandemic situation.

3. The profile aspect is the third aspect with a high score (65%). It is because the Hasanuddin University website can be accessed easily. It is just that some data cannot be accessed easily. In the profile dimension, an organization profile category explains the meaning of the organization's symbol, namely the UNHAS logo. On the UNHAS logo, there is a symbol of a rooster, which stands on a solid fortress of a foothold, carrying with its symbols of strong will, freedom of thought, and a big heart to develop the whole of knowledge, happiness, and peace of life in serving the glory of the nation. Nation and religion.

The rooster on the UNHAS logo symbolizes the personal attitude of Sultan Hasanuddin, reflecting his intellect, honesty, and courage to progress. The palm tree symbol symbolizes the knowledge of the versatility of the benefits it gives humankind for physical and spiritual well-being. The coat of arms of the fort, symbolizing the glory of the sea where the university was founded, encourages patriotic determination and services to the motherland. Finally, the symbols of rice and palm leaves symbolize the spirit of fuller and more bowed life, as well as the superiority of standing tall against storms and typhoons.

The colors on the UNHAS logo also have their meaning. Namely, yellow symbolizes maturity, nobility, and chivalry. The green color symbolizes fertility and hope. White color symbolizes purity, sincerity, and fire. The red color symbolizes passion and love for the motherland. The last color is black, which symbolizes the depth of knowledge and determination to achieve a whole person. The last meaning of the UNHAS logo is the engraved herpa or harp as an Indonesian decoration representing the artistic life of the archipelago. The value obtained by this profile dimension is average (not bad because it is not less than 50%), but the website must still be managed properly to avoid *down-systems*.

4. It got a pretty good score (63%) on the environmental aspect. This value describes Hasanuddin University's concern for the environment which is quite good. Particularly, UNHAS' concern for the management of energy, water, emissions, and waste, as well as concern for biodiversity, products, and services. Currently, Hasanuddin University uses energy-saving lamps and natural lighting to minimize electricity use in the UNHAS environment. In addition, UNHAS also maintains 22 spotted deer around the campus. This deer breeding place serves as a place of education and recreation for the local community. These deer are bred and raised in the campus environment.

Apart from keeping deer, UNHAS also has *the Macaca Maura Project* (MMP), where this project is a collaboration of three universities, namely Hasanuddin University (Indonesia), Leipzig University (Germany), and Lincoln University (United Kingdom). This project is used to preserve the endangered moored macaque (*Macaca Maura*). *This project is also a multidisciplinary effort involving stakeholders outside the academic community, such*

as regional authorities and local communities. The score obtained by this environmental aspect also illustrates the university's responsibility towards the environment at Hasanuddin University, which is quite good but needs to increase in several categories.

5. The economic aspect has a score that is low (50%) when compared to other aspects. It is because some information cannot be accessed on the Hasanuddin University website. The economic aspect does not get a very high score because the university is an entity engaged in education and knowledge development, so the economic activities carried out at the university are only limited to research and knowledge development activities. All Hasanuddin University funds were obtained from the collaboration between UNHAS and domestic ministries, government, state agencies, and private and foreign. In this economic aspect, there is still a need for improvement to improve sustainability performance in the economic aspect.
6. The aspect with the lowest score is the issue aspect and interrelated dimensions (33%). The sustainability performance value for this aspect is obtained from the relationship category in the same dimension, namely the environmental dimension and the social dimension, such as during the pandemic that hit the world, including Indonesia, in early 2020, making students of the Specialist Medical Education Program (SDEP) and the Covid-19 task force to be at the forefront of assisting the community. In addition to UNHAS students, engineering faculty and alums who are members of the Hasanuddin University Faculty of Engineering Alumni Association (Ikatek) also provided assistance in the form of disinfectant machines, which will be distributed to various public facilities in the city of Makassar to support the process of stopping the spread of Covid-19.

In the process of assessing sustainability performance is very important to see the sustainability indicators implemented. In general, all university activities and activities in the field of education tend not to have a negative impact on corporate stakeholder groups. The absence of negative impacts from university activities on social and environmental communities is evidenced by the university's high sustainability performance on environmental and social performance indicators. The results from GASU can help universities focus on weaknesses in sustainability performance to highlight where corrective actions should be taken and changes to better plans to pursue a more holistic *sustainability report* (Lozano, 2013). *Sustainability report* guidelines are recognized as an essential driver to get involved in reporting a company's efforts to become more sustainable.

GASU can help universities move towards sustainability by recommending where they should undergo the necessary changes to make its system more sustainability-oriented. GASU can also facilitate comparing university efforts and achievements toward better sustainability in the future and can also be used as a comparison with other universities. However, the report's development presents several challenges in collecting data to fill in the indicators in GASU (Lozano, 2006). Because it is not possible to find all the information for indicators for reasons such as information not being disclosed explicitly, difficulties in finding or accessing data,

classification of information, and understanding of sustainability across universities that are not the same, in order for significant changes to occur towards sustainability, climate change cannot be separated from issues such as training and education programs, health and safety, and long-term collaboration with the community (Lozano & Huisinigh, 2011) Climate change is essential in sustainability performance because climate change and its impacts are global challenges that affect everyone so that climate change also has a role in sustainability performance. All information and reports on university activities can affect university sustainability performance.

CLOSING

The results of measuring sustainability performance at Hasanudin University show that Hasanuddin University has very good sustainability performance (especially in the educational and social aspects). Other aspects, such as profile, environmental, and economic, are still at a fairly good level because the sustainability performance value obtained is not less than 50%. Even though UNHAS has good sustainability performance, there is still a need for improvement in aspects that get low scores, such as interrelated issues and dimensions. Where this aspect gets the lowest value of all other aspects? Improvements in sustainability performance that get poor grades are practical so universities can move towards even better sustainability.

The limitations of this research are that the sustainability performance assessment of Hasanudin University is not accessible to the university's annual performance report, and several sections on the website cannot be accessed, such as the support unit section where some parts are difficult to access such as the finance and infrastructure bureau. In addition, the research and innovation section takes longer to access, and some sections cannot be accessed, such as in the innovation center of excellence. However, even though some parts of the website cannot be accessed, researchers can use the reports available in the LPPM section, the SDGs Center, as well as the menu at the bottom of the website, which provides Hasanuddin University financial information.

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