

ABSTRACT

The role of Higher Education Institutions (HEIs) in relation to the Sustainable Development Goals (TPB) has been recognized globally. The development of a number of Sustainability Assessment Tools (SATs) has been carried out, but the majority were before 2015 so the dimensions measured in SATs have not yet accommodated efforts to achieve the SDGs. The general objective of this research is to develop a comprehensive and relevant sustainability disclosure index model that can be used by stakeholders to measure sustainability accountability in HEIs in Indonesia. The specific objectives of this research are twofold, namely (1) developing a comprehensive sustainability disclosure index model with criteria including sustainability indicators (economic, social and environmental) as well as academic indicators (education, research and community service); and (2) develop a relevant sustainability disclosure index model with criteria in accordance with HEIs characteristics; reflects sustainable practices in HEIs and is in line with the expectations of actors and society so that the social contract as a proxy for legitimacy is fulfilled. The target population for this research is Indonesian HEIs, both Public Higher Education and Private Higher Education registered at the University of Indonesia Green Metrics (UIGM) in 2022, totaling 126 HEIs. The census method used in this research was by using all members of the population in the first stage of the Modified Analytical Hierarchy Process (Modified AHP) method with 126 HEIs and processing 66 respondents.

There are several findings in this research. The first finding was the development of a Sustainability Disclosure Index for Higher Education Institutions based on the Global Reporting Initiatives (GRI), UIGM and Times Higher Education (THE) indices by taking into account the Sustainable Development Goals (SDGs) indicators and the National Accreditation Board for Higher Education. There are 115 indicators were obtained including sustainability indicators (economic, environmental and social) as well as academic indicators (education, research and community service). The second finding is that researchers developed a sustainability index measurement method that is more representative because it uses triangulation between secondary and primary data in the form of Modified AHP which closes the gap in previous methods, namely Inclusive Examination of Guideline, Analytical Hierarchy Process (AHP) and Modified Delphie Method. The third finding provides support for the Legitimacy Theory, especially substantively related to the development of the IPK-PT model. Of the seventeen sub-criteria based on 17 SDGs, nine sub-criteria provide support for data triangulation. HEIs both Public Higher Education and Private Higher Education, give priorities that are not much different for sustainability disclosure index indicators. The final finding from this research is that the majority of HEIs in Indonesia (48 HEIs) are not satisfactory in making disclosures based on the sustainability disclosure index that researchers

have developed. Meanwhile, there are 19 HEIs in the superior category; 25 HEIs in the good/above average category; 34 HEIs in the satisfactory/average category. Private Higher Education shows that the majority of results are in an unsatisfactory position; while Public Higher Education shows that the majority of results are in a good/above average position. In detail, the Working Unit shows that the majority of results are in an average/satisfactory and unsatisfactory position. Meanwhile, PTN-BLU showed that the majority of results were in an unsatisfactory position; PTN-BH shows that the majority of results are in a good/above average position.

Sustainability disclosure has proven to be a legitimation strategy. IPK-PT is declared comprehensive because it covers three dimensions of sustainability, namely the environmental; social and economic dimensions while considering three indicators of higher education, namely education, research and community service. Apart from that, it also considers international standards which is SDGs and national regulations which is BAN-PT. The development of IPK-PT is said to be relevant because it is in accordance with the characteristics of HEIs; reflects sustainable practices in HEIs and is in line with the expectations of actors and society so that the social contract as a proxy for legitimacy is fulfilled.

The theoretical implication of this research is that IPK-PT is a form of accountability and legitimacy strategy that provides motivation for sustainability disclosure in the context of increasing HEI's reputation. This is done to fulfill the demands of the wider community (social contract) through efforts to minimize the legitimacy gap. This study found evidence that HEIs reveals more substantive information than symbolic actions. This is demonstrated by the correspondence between the results of the content analysis/disclosure index and the preferences of sustainability actors in HEIs. On the other hand, community expectations are met as a result of HEIs being proactive in sustainability through education, research and community service. Fulfillment of community expectations in the aspects of poverty, hunger, health, education, water and sanitation, energy, economic growth, infrastructure, injustice, sustainable cities and communities, consumption and production, climate, life in water, life on land, institutions and partnerships. The practical implications of this research provide mapping, benchmarking, guidance and best practice for the Indonesian HEIs sustainability disclosure index which can be used by future researchers, policy makers, especially HEIs in Indonesia, as well as other stakeholders. Recommendations for future research as a solution to sustainability in HEIs are that there is a need for regulations that are relevant to HEIs; changing the mindset and awareness of the academic community regarding sustainability; strengthening leadership commitment, governance and collaboration; as well as increasing the quality and quantity of Human Resources, budget and infrastructure.

Keywords : *Sustainability Disclosure Index; Higher Education Institutions (HEIs); Modified Analytical Hierarchy Process (AHP)*