

ABSTRACT

This study aims to uncover the practice of sustainability reporting and the essence of the meaning behind the practice of sustainability reporting at universities in Indonesia. Sustainability reporting is an organization's practice of reporting to the public on significant economic, environmental and social impacts, in accordance with globally accepted standards. Higher education as an educational institution has a role in carrying out its social responsibility. Sustainability reporting in higher education is a means to disseminate research results that may have a positive impact on the wider community. In addition, sustainability reporting can also be a means to show how universities manage risks and opportunities related to social and environmental issues. Therefore, sustainability reporting is a manifestation of the transparency of organizational actions towards and society, which provides a positive example to other organizations.

This research was conducted using an interpretive paradigm and a case study approach in a state-owned legal entity (PTNBH). The PTNBH selected in this study are state universities with legal entities participating in UI GreenMetrics and THE Impact Ranking. Data collection methods in this study used interviews, observation and document review. The data were analyzed using the approaches of Creswell and Poth (2018) and Yin (2002).

This research resulted in two findings. First, universities assume that sustainability has been unconsciously implemented since the past until now. However, universities do not understand that existing activities are sustainability activities. The existence of the SDGs Center supports universities in providing information on the achievement of sustainability activities for sustainability ranking. However, universities have obstacles in publishing their sustainability activities, because not all activities can be reported as sustainability activities. Therefore, universities try to label their activities (keywords) to make them appear as sustainability activities in order to get a score in the ranking. This reflects that sustainability reporting practices are symbolic for ranking purposes. Second, sustainability reporting in PTNBH A and PTNBH B has a symbolic management meaning. This is in accordance with the results of interviews with several informants at both PTNBH A and B, where almost most informants said that sustainability reporting is intended to fulfill rankings. Sustainability reporting in higher education involves communication about sustainability efforts and achievements. This finding, when linked to impression management theory, illustrates that sustainability reporting allows universities to construct and manage narratives around their sustainability efforts. Universities use impression management in sustainability reports by disclosing their sustainability activities. This provides an opportunity for the college to showcase positive actions and achievements towards sustainability goals, as well as minimize the less good aspects. By presenting information in a good and strategic way, universities can improve their image and reputation. In addition, sustainability reporting can also help universities to attract and retain students. In the context of legitimacy, the

implementation of impression management through sustainability reporting will increase the social legitimacy of universities. Thus, the essence of the meaning of college sustainability reporting is symbolism in pursuit of legitimacy.

Keywords: Higher Education, Sustainability Reporting, Symbolism, Legitimacy

