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## ISLAMIC CORPORATE SOCIAL RESPONSIBILITY (ICSR): GREEN ACCOUNTING MODEL APPROACH IN ISLAMIC UNIVERSITY

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### Abstract

**Introduction.** Islamic Corporate social responsibility (ICSR) and social reporting has become a critical issue for many companies due to the increase of public awareness about the impacts of companies on society and environment. The form of Islamic social responsibility is such as an ethical policy that carries ethics and norms by the context of an Islamic perspective, namely carrying out practices by an Islamic social responsibility framework based on maqashid sharia. The purpose of this research were 1) how is the implementation of green accounting in IUSR based on maqashid sharia at Islamic University Social Responsibility, 2) how is the implementation model of green accounting in IUSR based on maqashid sharia at Islamic University Social Responsibility. **Method.** This research was qualitative research with case studies, namely by interview and documentation. **Result.** The results of this study were can be explained through the lens of legitimacy theory which supports Islamic banks' engagements in social responsibility practices and disclosure to seek and maintain their license for operation in the community. **Conclusion.** Also include non-Islamic banks to examine the effects of Shariah on the tendency toward ICSR reporting and A new implementation model for Islamic University Social Responsibility in terms of environmental sustainability, especially regarding environmental accounting, Islamic university social responsibility, and Maqasid Syariah.

**Keywords:** Islamic Corporate social responsibility (ICSR), Green Accounting, Islamic University Social Responsibility, Maqashid Sharia.

### 抽象的

介绍。由于公众对公司对社会和环境的影响的认识不断提高，伊斯兰企业社会责任 (ICSR) 和社会报告已成为许多公司的关键问题。伊斯兰社会责任的形式是一种伦理政策，它在伊斯兰视角的背景下承载伦理和规范，即通过基于伊斯兰教法的伊斯兰社会责任框架进行实践。本研究的目的是 1) 基于伊斯兰大学社会责任的 maqashid sharia 在 IUSR 中绿色会计的实施情况如何，2) 基于伊斯兰大学社会责任的 maqashid sharia 在 IUSR 中的绿色会计实施模式如何

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。方法。这项研究是通过案例研究进行的定性研究，即通过访谈和记录。结果。这项研究的结果可以通过合法性理论的视角来解释，该理论支持伊斯兰银行参与社会责任实践和披露，以寻求和维持其在社区经营的许可证。结论。还包括非伊斯兰银行，以检查伊斯兰教法对 ICSR 报告趋势的影响和伊斯兰大学社会责任在环境可持续性方面的新实施模式，特别是在环境会计、伊斯兰大学社会责任和 Maqasid Syariah 方面。

关键词：伊斯兰企业社会责任 (ICSR)，绿色会计，伊斯兰大学社会责任，Maqashid Sharia

## Introduction

The journey of CSR began centuries ago and it is still growing at an unprecedented pace with no sign of slowing down. Avoiding unacceptable activities and obtaining “social license” have stimulated an increasing number of companies to be involved in CSR reporting. Corporate social responsibility (CSR) and social reporting has become a critical issue for many companies due to the increase of public awareness about the impacts of companies on society and environment. Thus, the tenets of CSR are compatible with Islamic banking. According to Islamic moral law (Shariah), every citizen is responsible to promote justice and welfare in the society and seeks God’s blessings, to achieve success in this world and the hereafter. Although CSR is essential to demonstrate accountability and Islamic ethical decision-making of managers, auditors and the Shariah (moral law) Board (Shariah Supervisory Board, SSB) members, little is known about CSR disclosure practices in Islamic banks’ annual report. This is evident from the number of companies that issued sustainability report. Among the 250 largest companies in the world, less than half of them presented sustainability reports in 2004, while more than 80 per cent of them issued a sustainability report in 2008. This leaves no shadow of doubt as to why many practitioners and researchers consider CSR reporting both as part and outcome of reputation risk management. Moreover, excellent organizations are expected

to be in an advanced state of social responsiveness, through proactive social reporting. Achieving an ethical and socially responsible attitude toward firm’s stakeholders is the primary goal of CSR.. The extant literature shows that majority of the developed countries, where social responsibility disclosure is a more common practice, have focused on CSR reporting. Stated that CSR studies in developing countries are at the initial and exploratory stage. Additionally, Pointed out that due to the existence of discrepancies in the socioeconomic and cultural contexts, the notion of CSR is different in developing and developed countries. As such, to bridge the existing gap in the literature and explore Islamic banks’ social responsibility reporting in developing countries, the current study investigates social responsibility reporting of selected full-fledged Islamic banks<sup>1</sup>

The reason for selecting these two countries is that both Indonesia and Malaysia are substantially promoting Islamic banking system. Besides, these two countries which are categorized as developing economies are located in the same region with relatively similar culture. In both countries, Islam is the dominant religion and the total of Muslim population in these two countries accounts for approximately 14 per cent of the world Muslim population. Global warming is a major issue of environmental damage to which almost all countries pay great attention. The existence of an environmental accounting

practice known as green accounting has been implemented since 1970s in Europe. Research related to green accounting in 1980s<sup>1</sup>. Real evidence of the development of practice is the existence of regulations made by EPA (Environment Protection Agency) which classifies the term environmental accounting into two main dimensions, namely first, environmental accounting is a cost that directly impacts the company as a whole. Second, environmental accounting includes the costs of individuals, society, and the environment of an organization even though the information produced has other purposes such as external reporting. The United States Environmental Protection Agency (US-EPA) defines environmental accounting as “An important function of environmental accounting which is present environmental costs to corporate stakeholders, which can encourage the identification of ways to reduce or avoid costs. While at the same time, the company is improving the quality of the environment”. Related to the above problems, the researcher will also see the development of environmental accounting practices in Indonesia. The practice of environmental accounting in Indonesia has not been effective until now, with a fast growth rate of development and regional autonomy sometimes overriding environmental aspects that are aware or will not be the main cause of environmental problems<sup>1,2</sup>

Green accounting based on corporate social responsibility has been implemented by many large companies as a form of corporate responsibility for environmental impacts on its business activities. It is not only big companies that become targets for implementing social responsibility because environmental problems do not only occur in large companies. At the organizational level such as universities also

carry out social responsibility for their environmental impacts, which based on research<sup>2</sup> states that environmental accounting practices in Indonesia have not been effective along time with the rapid growth rate of development in each region coupled with the existence of autonomy sometimes overriding the environmental aspects that are realized or not in the end will be the main cause of environmental problems. Universities also need to carry out social responsibility by implementing an ethical policy that affects the quality of the performance by the community of higher education which includes students, managers, teachers, and all university employees through account management for the impact of education, cognitive, employment, and the environment produced by the college through an interactive dialogue with the community to produce sustainable human development<sup>1,3</sup>. This ethical policy is related to the goals of an organization in addition to achieving maximum performance, it is necessary to have the necessary norms between the organization and the environment or vice versa.

An organization can be categorized as participating in protecting the environment if it has environmental awareness followed by the organization's involvement with environmental issues (environmental involvement) with environmental reporting, especially the organization's performance in overcoming the impact of the organization's activities on the environment. , which is then refined by environmental auditing to measure and evaluate organizational performance<sup>4</sup>. The movement in taking care for the environment at the organizational level, especially universities, is reflected in environmental activities, where researchers used the UI Green Metric indicator which is an internationally recognized indicator

related to the environment. This indicator consists of an assessment of regulations and infrastructure, energy and climate change, waste, water, transportation, education and research. Based on UI Green Metric data, the achievement of the greenest campus version of the UI Green Metric in 2019 was achieved by the University of Indonesia in the first place. Then, followed by Islamic University Social Responsibility. This has spurred other universities to do the same for the environment, such as at Islamic University Social Responsibility doing environmental management by creating "green ecosystem" campus with an international standard and the achievements of World Class University by utilizing educational forests in Pujon Malang. The researcher digs up the data qualitatively to explore more related to the low achievement of Islamic University Social Responsibility participation in environmental management. Islamic University Social Responsibility only participates in environmental management, namely the ASEAN Energy Awards. In the evaluative agenda based on "on-campus" research that cares about the environment, there are several aims, objectives, and benefits that can be understood together. First, environmental issues include campus responsibilities. All elements of the academic community can take part as environmental observers. In this case, campus leaders and stakeholders are universities not only committed to make the campus become a place to study but also, how can all the elements of college apply to a lifestyle that loves the environment? Second, creating a culture of environmental care that is sustainable. This means that the campus continues to be encouraged to carry out environmental management systematically and continuously. In this case, a reflection of the involvement of the entire academic community in the campus

environment so that they always pay attention to aspects of health and the surrounding environment. Third, encouraging campus management policies that are oriented towards environmental management. This can be understood from the efforts to save water, paper, and electricity, as well as greening to achieve the ideal proportion of green open space (RTH). More than that, the building is designed not only in green color but also more environmentally friendly. Environmental cleanliness and comfort are maintained to create a smoke-free and pollution-free campus.

This study based on USR in the context of an Islamic perspective, namely business practices that have an ethical responsibility in an Islamic manner according to the object of research, where the Islamic social responsibility model highlights origins and provides analogies to different conceptualization perspectives and paradigms. This Islamic USR concept proposes a new model which is based on Islamic law. The concept of Islamic responsibility is the calling of the business world to act and contribute to sustainable economic development, along with improving the quality of life for employees and their families, as well as improving the quality of local and wider community<sup>5</sup>. This Islamic social responsibility concept applies strict values and principles which are supported by Islamic principles as expressed in the Qur'an and Sunnah. This form of Islamic USR is expected to answer the issue of the environment because it involves various sectors and interests of mankind by the emphasis on the concept of Islamic social responsibility, which includes the concept of human life that emphasizes the concept of brotherhood and the concept of socio-economic and spiritual for every human being. In QS Ar-Rum verses 41-42 41. It has been seen that the damage on land and at sea has been caused by the

actions of human being so that Allah will give them some of the (result) of their actions so that they will return (to the right path). 42. Say "Take a journey on the earth and see how the end of the past does. Most of them are people who associate (Allah). "

The kaffah Islamic deen has prohibited all forms of damage to the surrounding environment, both direct and indirect damage. Muslims must be at the forefront of protecting and preserving the environment. Therefore, every Muslim should understand the principles of environmental preservation. Humans think about ecosystems by determining what they think of themselves to the environment around them. Humans and ecosystems are very familiar with beliefs about the environment and destiny, which are based on religion. This means that people's attitudes towards ecological units are determined by religious teachings and practices. Thus, this supports the fact that the religion of Islam in particular cannot be disassociated from the human relationship with the natural environment.

Management of green accounting is by the objectives, basic principles, and systems in Islamic economics, namely for the welfare of humans in line with improving the quality of human life and nature. According to Al-Syatibi in the maqasid of sharia there are five Nash in human dignity that cannot be separated from maintenance, namely hifz al -din (guarding religion), hifz al-nafs (guarding the soul), hifz al-'aql (guarding the mind), hifz al-nasl (guarding of descent) and hifz al-mal (safeguarding property) and it was concluded that there needs to be additional hifz al-bi'ah (environmental protection)<sup>7</sup>. The six concepts in the maqashid sharia are used as the basis for researchers to implement USR by using elements of Al-Adl, Al-Ihsan, Benefits, and Messages<sup>8</sup>, which USR

is by the Islamic view of humans with themselves and the social environment, which is presented with four axioms are unity (tauhid), equilibrium, free will and responsibility. Based on the Islamic perspective ICSR (CSR within an Islamic perspective) is the realization of teaching concept by Ihsan as the culmination of the ethical teachings which are very precious ICSR with the faith and values of the Muslim consumer market. Islamic banks should adopt the principles of ICSR, as opposed to CSR, as Islamic law and principles are the basis of an Islamic bank's business ideology. Islam teaches various conventional and non-conventional methods of doing good deeds. Muslims are encouraged to engage in both monetary and non-monetary social activities, making CSR an inherent part of an Islamic enterprise. Islam preaches an organization to adopt the role of a social enterprise<sup>13</sup>

This research is supported social responsibility to the environment associated with environmental concerns, the involvement of the environment, environmental reporting and auditing the result of the environment that is partially affected the involvement of environment, while the others have no effect<sup>1,3,8</sup>, also stated that the level of implementation of green accounting based on university social responsibility had the highest percentage at the point of environmental involvement<sup>1,7,8</sup>. Companies or other organizations in increasing their business need to consider environmental conservation by assessing environmental activities from the standpoint of cost (environmental cost) and benefit or effect (economic benefit)<sup>8,9</sup>. The view of CSR in Islam with 3 objectives, namely a) provide an overview of the different conceptualizations and paradigms that underlie CSR, b) present an analogy related to the similarities and deviations

between Islam and some of the basic paradigms of international CSR, c) propose a new model Islamic CSR is based on Islamic Law (shari'ah) and applies to MNCs with an explicit application of CSR. Second<sup>5,9</sup>. In practice and policy, ICSR applies strict values and principles which are supported by Islamic principles as expressed in the Qur'an and Sunnah, with this ICSR conceptual framework that will harmonize policies and practices in an organization by the sharia principles.<sup>10</sup> Third, that it is said to qualify as Islamic CSR, namely by using an Islamic perspective in CSR namely Al-Adl, Al-Ihsan, Benefits, and Messages. Therefore, the guidelines that accompany the ICSR are the existence of an order and guidelines that pay attention to human behavior in acting, namely the guidelines for living maqashid sharia<sup>11</sup>.

With Islamic CSR approach, the researcher relates to the concept of maqashid sharia as in several related studies where investigating the dimensions of maqashid sharia in the field of Islamic finance and its development includes the smooth circulation of wealth, fair and transparent financial practices, and justice at the macro and micro levels to realize objectives, the means institutionalized by sharia include facilitating financial contracts, building values and standards and then instilling a sense of social responsibility<sup>12</sup>. Meanwhile, if it is related to the performance of ethical vision in Islam based on maqashid sharia, it involves the Pentagon's performance structure in the form of five pillars, namely wealth, descent, reason, faith, and human self by ensuring that each company or organization can ethically contribute to act in fulfilling human welfare, prevent corruption, increase social and economic stability also not only maximize its performance.<sup>13</sup>

The researcher used theoretical approach to the tendency of social disclosure, namely stakeholder theory and legitimacy theory. Stakeholders theory states that a company is not an organization that is only responsible for the owners (shareholders) but must also prioritize and provides benefits to its stakeholders (shareholders, consumers, investors, creditors, suppliers, government, society, and other parties with an interest in the company). Legitimacy theory states that organizations must continuously ensure whether they operate within the norms upheld by society and ensure that their (company) activities can be accepted by outsiders. Theory related to the Islamic perspective of the researcher refers to Al-Qur'an and Hadizt and another supporting theory is the Sharia Enterprise Theory (SET) which states that SET is a suitable theory and is more concerned with human maslahah, where the stakeholders of this theory are divided into 3, namely Allah SWT, Humans, and Nature.

This study aimed to obtain empirical evidence on how the implementation of green accounting on environmental awareness, environmental involvement, environmental reporting, and environmental audits in Islamic university social responsibility (consisting of Al-Adl, Al-Ihsan, Maslahah, and TAFwid) based on maqashid sharia (with 5 texts) namely hifdz al-din, hifdz al-nafs, hifdz al-aql, hifdz al-mal, and hifdz al-nasl) and how does to implement the model. Research is expected to contribute theoretically, namely to increase the development and application of scientific knowledge and learning media in the field of accounting, empirically this research is used as a step to make decisions related to dedication to the environment, especially environmental management. And the last thing related to policy is how to determine the right allocation related to

the environmental costs used. The implication of this research is the formation of a model for implementing Green accounting to increase social responsibility in Islamic university based on maqashid sharia so that the performance and image of the university increases in the public' perspective.

### **Method**

This research used a qualitative approach with the case study method, where the researcher explored a certain phenomenon (case) in a time and activity (program, event, process, institution, or social group) and collects detailed and in-depth information using various data collection procedures during a certain period. The qualitative approach in this research was to match the empirical reality with the prevailing theory by using an exploratory approach, namely research that seeks to explore the phenomena that are studied to answer the problems that have been formulated (Basuki, 2016).

The object of this research was the implementation of Green Accounting in Islamic University to increase Social Responsibility based on Maqasid Syariah. The subject of this research was an Islamic-based university that applies Green Accounting, namely the University of Islamic University Social Responsibility Malang. Data collection was carried out by the researcher through interacting directly with the object (getting-in), the researcher must enter and "stay" in the location for a certain time (getting-along), conduct in-depth interviews, observe and collect related documents with the topics that researched (Basuki, 2016).

Selection of informants using purposive sampling based on certain criteria according to needs and uses, while the number of informants to be interviewed can be used snowball sampling

technique (snow-ball sampling), namely the selection of informants starting from one person as the key informant (key informant) and then increasing became as many informants as needed. The informants in this study were the head of financial bureau, the head of general bureau, the Head of Tax and Financial Reporting, the Head of Accounting, the Head of Legal Affairs, the Secretary of CEERD (Center for Energy Environment and Regional Development), and the Chairperson of PSLK (Center for Environmental and Population Studies).

In this research using, case studies have very casuistic criteria, so that the research results can be "accepted or not" very much depends on the arguments and logic developed by the researcher. This argument will be supported by testing the "validity" data and reliability "tool" conducted by researchers with the triangulation. In this study, researchers used a model of theoretical triangulation. The interactive model data analysis technique according to Mile and Huberman (Sugiyono, 2010) was used in this study which consisted of four stages, namely: 1) data collection, 2) data reduction activities, 3) data presentation, and 4) drawing conclusions or data verification stages.

### **Result**

Based on the results of interviews and observations to informants, the researchers concluded, First, the implementation of Green Accounting (GA), namely Environmental Awareness as a form of USR has been implemented at the University of Islamic University Social Responsibility Malang (Islamic University Social Responsibility), a form of environmental concern to create a Islamic University Social Responsibility Green, Clean and Comfortable with various activities

that support environment, such as implementing regulations that support a healthy environment, such as the Chancellor's regulation regarding smoking bans, 3R waste separation, environmentally friendly building construction, green campus activities, then a special budget for environmental maintenance, campus forest management, creating lakes to maintain ecosystems, renewable energy, and solar cells. This activity gave a real contribution to Islamic University Social Responsibility by winning the ASEAN Energy Award Environment and the trust of the Minister and Forestry to manage educational forests in Pujon, Malang as a "campus with green ecosystem" through international standards with the achievements of Word Class University. Second, the activities of GA and Environmental Involvement in USR are reflected in the unit involved in environmental issues, namely PSLK (Center for Campus Environmental Studies) where this unit manages environmental studies such as micro-hydro management in collaboration with the ministry of human resources and energy, forest management in collaboration with Ministry of Environment and Forestry, research and service on nature conservation in the form of grants from Research and Technology, Higher Education and extension programs intended for the community. Third, the form of social responsibility for the environment carried out by the university is to report its environmental performance continuously in the form of a report with an environmental post at the cost of maintenance and renovation. So the result is that Islamic University Social Responsibility did not make specific reports on the environment but only reports on the environment internally which is directly responsible to the association, namely Islamic University Social Responsibility through BPH (Daily Executing Organization) including

Islamic University Social Responsibility business units. Fourth, Islamic University Social Responsibility did not make an environmental audit report. The university conducts environmental audits generally in internal audits and external audits conducted by BPI (Internal Supervisory Organization), Islamic University Social Responsibility, or related agencies. In general, Islamic University Social Responsibility included environmental activities in the form of reports to each related institution or work unit or carried out environmental activities. So that the internal audit is carried out for each of these audits. Fifth, the fair principle applied by Islamic University Social Responsibility is by the principles of Islamic life guidelines in the life of preserving the environment, one of which is "the environment as the surrounding nature with all contents contained in it is a creation and a gift from Allah which must be cultivated / prospered, maintained, and can't be damaged. (QS. Al-Baqarah / 2). Sixth, Islamic University Social Responsibility has carried out all activities related to the environment which have been based on the Ihsan element which is reflected in the implementation of Islamic life guidelines program for Islamic University Social Responsibility members. Seventh, Islamic University Social Responsibility has implemented the element of benefit (maslaha), namely the existence of community welfare elements, especially in the benefit of activities aimed at protecting and preserving the environment so that it can improve other social aspects such as education, health, empowerment of the marginalized. Eighth, Islamic University Social Responsibility already holds the principle of mandate / message in environmental sustainability activities, this is reflected in how Islamic University Social Responsibility always budgeted in its RAB related to environmental

maintenance and its programs of Rp. 200 million / year, then there was a special PSLK unit that was always active in environmental activities both in a sustainable manner internal and external; always involve the community in environmental activities so that it can help the welfare of the surrounding community.

## Discussion

The implementation of Green accounting in university social responsibility based on maqashid sharia carried out by Islamic University Social Responsibility were: First, Environmental Awareness (EA)<sup>14</sup> besides that the impact of low awareness of the surrounding environment results in psychological conditions such as stress, which later can lead to low self-esteem due to this condition become chronic<sup>15,16,17</sup>. Other conditions due to low awareness can lead to violent behavior in society<sup>18,19,20,21,22</sup>. Supporting activities are the involvement of the academic community and elements of society as well as various forms of cooperation that support environmental conservation<sup>23,24,25</sup>, such as stipulating regulations that support the environment such as smoking bans and 3R waste disposal methods; views EA as a form of preaching charity, Makruf Nahi Munkar based on the Al-Qur'an and hadith<sup>26</sup>; collaborating with parties that support environmental sustainability such as collaboration with the ministry of human resources and energy in the form of using renewable energy sources, namely micro-hydro, in collaboration with the ministry of KLH in forest conservation, in collaboration with the ministry of research and technology in the form of research and community service manifested in obtaining grants and counseling or socialization, especially related to environmental programs, in collaboration with BNI in green campus

activities; collaborating with the community of Batu city environment in cleaning Brantas River. Various elements of ICSR can be embedded in an organization's ethical policy and business practices such as transparency in stakeholder dealing and business operations, mutual fulfillment of the rights and obligations of all stakeholders, honesty and integrity in all types of business practices and communication and inculcation of the principle of accountability towards stakeholders in an organization's conduct. Research has shown that knowledge regarding ICSR practices by an organization has a positive impact on consumer perceptions and other performance measures. In recent times adopting and disclosing ICSR practices can create a competitive advantage for organizations targeting Muslim consumers. This showed that Islamic University Social Responsibility is directly involved in environmental programs which are held internally and externally, meaning that Islamic University Social Responsibility has carried out its social responsibility towards the environment. Third, Environmental Reporting (ER). Environmental reporting is quite well implemented at Islamic University Social Responsibility<sup>27</sup>.

ICSR has four key dimensions, namely, community, workplace, marketplace and environment. These dimensions are in line with the principles and teachings of Islam. Islamic banks can implement green banking, as preservation and nurturing of the natural environment is an important part of the Islamic value system but majority of the banks in Pakistan are implementing only basic green banking practices and reporting them under CSR. Limited research exists in terms of the implementation and measurement of ICSR in Islamic banking industry of Pakistan. The

Islamic banking industry model is based on Shariah principles. Shariah is defined as “the Islamic religious law that governs not only religious rituals but also aspects of day-to-day life in Islam”. Shariah principles and the ideology of CSR based upon the moral and ethical basis of the Islamic banking industry, CSR activities should be an essential part of an Islamic bank’s value system. Stakeholders expect Islamic banks to engage in various socially responsible initiatives such as disaster reliefs, charity and so on. The CSR expectations with respect to Islamic banks are predominantly influenced by customer’s religious values<sup>27</sup>

According to research, the banking industry develops a high level of isomorphism because of strict regulations, intense competition and increasing customer expectations. Coercive pressure is the dependency-based pressure faced by organizations. The current framework proposes Shariah supervisory board (SSB) pressure, top management pressure and customer pressure as coercive pressures towards ICSR adoption. Islamic banks are dependent on these stakeholders for their decision-making, management and successful business operations. Competitor pressure is proposed as a type of mimetic pressure, as a great degree of mimetic isomorphism exists in the banking industry in the form of competitor pressures. Community pressure exists for Islamic banks as stakeholder pressure existing outside the boundaries of the organization and plays an important role in shaping the bank’s various business operations. Thus, it is proposed as a form of normative pressure in the study’s framework. To examine both the determinants and outcomes of the construct under study, Intangible outcomes have been incorporated into the research framework as a result of ICSR adoption. Intangible outcomes have been studied in a number of adoption

studies as outcomes of the adoption of various business ideologies.<sup>27</sup>

## **Conclusion**

The conclusions of this study were as follows: Also include non-Islamic banks to examine the effects of Shariah on the tendency toward ICSR reporting and A new implementation model for Islamic University Social Responsibility in terms of environmental sustainability, especially regarding environmental accounting, Islamic university social responsibility, and Maqasid Syariah.

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