Sustainability Reporting Practice in Indonesian Public University: How to Support the Reporting Process?

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Abstract— **This research aimed at providing an overview of sustainability reporting practices in Indonesian public universities. This research contained two important discussions. The first discussion explained the development of sustainability reporting practices in Indonesian public university and the last discussion created the framework to support the sustainability reporting practices in higher education institutions in Indonesia. This research used the content analysis method and literature review. This research examined the example of the university sustainability report and this process was used as the main reference to create the supporting framework. This study had identified the internal factors and external factors that support the sustainability reporting practices in Indonesian public universities. This research also found the obstacles and challenges in the context of implementing the sustainability reporting process in public universities. The implication of this research is the management of the university can use this supporting framework as a guideline to implement sustainability reporting practices.**

Keywords—public university; supporting framework; sustainability reporting; sustainability reporting practice.

I.   INTRODUCTION

The sustainability report becomes a new paradigm in the corporate reporting process and this trend will develop in the future. The sustainability report is a new evolution of corporate reporting. The concept of sustainability can be interpreted that the management of the company has a high interest in the consequences that may result from the company business activities. The company's management should have a high commitment to the impact of their business activities on the environmental context [1]. Based on the concept of sustainability, the performance of the company can be assessed comprehensively from its economic, social, and environmental performance context.

The public universities have an important role to promote the sustainability concept in our civilization. The sustainability concept is a crucial concept in our society that can shape our civil society in the next decade. The public university (with their function as the source of knowledge) should realize this current condition. The management of the university should realize that their organization has this crucial role and should create the initial step to promote the sustainability concept. To promote the sustainability concept, the management of the university should implement the sustainability concept in their internal organization. Coincide with this implementation process, the internal part of the university organization will understand why they should implement the sustainability concept. Reference [2] said that the university should have an important role in the sustainable development goals.

After the internal part of the public university has implemented the sustainability concept, the management of the university can disclose that information to their stakeholders. The main concept of sustainability can be divided into three main categories, named economic performance, social performance, and environmental performance which be implemented in the internal university. The disclosing process of information about the sustainability concept in public universities is crucial. Through this disclosing process, the management of the university can create a strong connection with their important stakeholders. The output from this process is the reputation of the university will increase and the stakeholders can use that information for their decision-making process. Nowadays, the group of stakeholders needs comprehensive information for their decision-making process. The comprehensive information is defined as the information which contains financial performance information, social performance information, and environmental performance information.

The management of the university can disclose their comprehensive information through the sustainability report. The sustainability report is a report which is made as a "bridge" to connect the management of the university with their important stakeholders. Commonly, the sustainability report is made by the companies in the stock index to reflect their transparency and accountability information. This trend has been developing and for now, all organizations (in economic system) can disclose their sustainability report. In order to create the sustainability report, the management of the company can use the appropriate guidelines or standards, such as the GRI (Global Reporting Initiative) report. Applying appropriate guidelines will guide the management of the company in creating its sustainability report and reflecting its transparency as well as its accountability.

This research examined the sustainability reporting practices in Indonesian public universities. The purpose of this

research was to create the "big picture" of sustainability reporting trends in Indonesia, particularly in Indonesian public universities. Reference [3] examined the implementation of the sustainability concept in university and found that the management of the university has enough commitment to implement the zero-energy concept for their buildings. Based on the result, the sustainability concept has been implemented in university and the university is responsible for disclosing this good practice. The management of the university can use the sustainability report as a tool in the reporting process. Then, it might give a strong impact on the relationship between the university and outside organization

This research divided into three parts. The first part is examining the sustainability reporting practice in Indonesian public universities to receive the reporting trend of sustainability reporting in a public university in Indonesia. The second step is identifying the internal and external factors that support the sustainability reporting practices in university in Indonesia. During this step, the research also identifies the obstacles and challenges for the development of sustainability reporting in Indonesian public universities. The third step is creating the initial framework to support the sustainability reporting practices in Indonesian public universities which is crucial to develop the reporting practice. Moreover, the policy-maker can use this initial framework as the main reference to support sustainability reporting practices. This research implies to give a clear perspective about the sustainability reporting practice and how to support the reporting process, particularly in Indonesian public university.

This research provides theoretical benefits related to the concept of sustainability reporting, especially the theories about the implementation or application of sustainability reporting in non-business organizations. Besides, the research is expected to contribute to the development of literature and policies which relate to the concept and implementation of sustainability reporting in nonbusiness organizations. The research is also expected to provide a new perspective on the implementation of the sustainability reporting concept in non-business organizations.

Some organizations that create accounting systems, such as SASB (Sustainability Accounting Standard Board), have released standards or guidelines regarding the implementation of the concept of sustainability accounting for business organizations and non-business organizations. The existence of standards or guidelines regarding sustainability accounting shows that organizations are committed to applying the concept of sustainability accounting (and sustainability reporting) to the organizational activities. The policy regarding the implementation of sustainability reporting is not only prepared for business organizations but later the policy can be used in non-business organizations. Implementing sustainability accounting and sustainability reporting concept can be done by issuing guidelines or standards of the concept itself.

II. Literature Review

A. *The Sustainability Reporting Practices in Public University*

Sustainability report can be defined as a report contains the company economic, social, and environmental performance as an example of comprehensive information. The concept of sustainability explains that the company or organization should contribute real benefit to the social community and environment also highly concern with natural resources or environmental issues. Generally, the concept of sustainability "forces" the management of the company to think about the real impact and contribution of the company business activities and management to its social community and environment. The triple bottom lines concept (planet, people, and profit) provided a deep perspective to management that the company should create a comprehensive analysis of impact caused by the company business activities [4]. The concept of sustainability and the triple bottom lines concept are the basic principle in social and environmental accounting. The social and environmental accounting become a trend because its attention is to see the real performance of the management of the company in the sustainability context [5].

Sustainability reporting is a type of reporting that focuses on presenting financial and non-financial information for all organizational stakeholders. The function of sustainability reporting is very important to build good communication between the organization's leaders and the organization's stakeholders. The leaders of university must understand that the main purpose of sustainability reporting is to build university stakeholders' trust that all university activities have been done base on the concept of sustainability [6]. Reference [7] stated that the concept and implementation of sustainability reporting at public universities is still at the beginning stage and has not yet become a university reporting trend. The research tried to analyze sustainability reports compiled by universities in New Zealand and found that sustainability reporting in public university needs more support from the complex stakeholder groups [7]. Reference [7] developed a framework for university sustainability reporting based on GRI G4 guidelines and the characteristics of information contained in the University of Canterbury's sustainability report. The framework result from the research focused on environmental aspects and consisted of 15 metric measures.

B. *Examples of the University's Sustainability Report*

Several universities abroad have disclosed financial and non-financial information through the university's sustainability reports. This part will explain the sustainability reports that have been produced by several universities and make these sustainability reports as the main references in compiling the contents of the sustainability report of the research object. Examples of university sustainability reports analyzed in this research are (1) the University of California at Berkeley sustainability report (2013), (2) the University of Melbourne sustainability report (2015), (3) the Deakin University sustainability report (2017), and (4) the sustainability report University of Plymouth in 2018.

The University of California at Berkeley released a sustainability report in December 2013 under the name

"Campus Sustainability Report". The main topic and theme discussed in this sustainability report are the meaning of the concept of sustainability for the entire academic community of the university. The university wrote the concept of sustainability as:

"*The ability to meet the needs of the present while living within the carrying capacity of supporting ecosystems and without compromising the ability of future generations to meet their own needs*"

This is a general understanding of the concept of sustainability which can be interpreted that the sources should not be used totally for the current situation, but for further situation. It also indicates that university management has a high commitment and vision to apply sustainability practices to university activities. The university's sustainability report consists of three main sections in general. The main parts are the explanation of environmental sustainability, the explanation of economic sustainability, and the explanation of social sustainability. The university should present annual sustainability performance metrics in the university's sustainability report. The description of environmental sustainability consists of several parts, namely (1) energy and climate, (2) water and waste management, (3) food and transportation management, (4) land use, and (5) academic and research support for environmental sustainability. The explanation of economic sustainability focuses on information about the university's economic performance and indirect economic impacts. The university should reveal information on social sustainability which focuses on (1) occupational health, work safety, and job opportunities, (2) training and education for employees, (3) diversity and equality of rights, and (4) student satisfaction. Each explanation about sustainability performance has clear performance indicators. The university has a zero-waste target in 2020, then it becomes a sustainability target that has been set by the university. In the sustainability report, the university explained that the preparation of the sustainability report has been discussed with the university stakeholders. The university has The Office of Sustainability which is in charge of establishing communication with university stakeholders in the context of preparing university sustainability reports. Universities used the GRI standards in the process of preparing sustainability reports because GRI standards provide comprehensive information for all university stakeholders. One interesting thing from the University of California sustainability report is the statement of commitment from the entire university academic community to support the application of sustainability practices in every university activity. It supports the theory which states that organizational commitment and support from internal parties are important factors in implementing sustainability practices in organizations.

The University of Melbourne released a sustainability report in 2015 and the report preparation process used the GRI standards. The University of Melbourne's sustainability report complies with the GRI standard where the initial part of the report is filled with an introduction and then followed by a discussion of the university's sustainability performance. Base on the table of contents of the sustainability report, the university wrote two interesting sections, namely sustainability

as a grand challenge and managing a sustainable campus. The chapter "sustainability as a grand challenge" discussed how the university realizes that the application of the concept of sustainability in the future is a challenge for universities. This chapter also explained the future targets of sustainability that the university intends to achieve. The chapter on "managing a sustainable campus" provides an explanation from the university about the things that have been implemented, therefore the university able to reach its sustainability target. The use of the term "sustainable campus" indicates that the main goal of applying the principles of sustainability in the university is to build a university that has commitment and vision to apply the concept of sustainability.

The contents of the university's sustainability report are the profile of the organization, material information, and stakeholder engagement process in preparation for the sustainability report. The organizational profile section contains sustainability targets that have been achieved and indicators of sustainability in the future. The university also revealed what types of information are materials to university stakeholders. The university has discussed the contents of the sustainability report with all university stakeholders and it shows that the university has succeeded in establishing good relations with all stakeholders. The economic performance section shows the explanation from the university about economic performance and the indirect impact of economic performance. The university also revealed water and waste management, energy use policies, greenhouse gas reduction policies, and support for biodiversity in the environmental performance section. The interesting thing is in the disclosure section on social performance where the university presents information about human rights (there is no discrimination in the work environment) and product responsibilities produced by the university. Recognition of human rights is crucial information in a university's sustainability report and the information explains that the university strongly supports the equality of human rights in the work environment at the university.

Deakin University released a sustainability report in 2017 and on the front page of the report, the university has written the university's vision in the context of sustainability as:

"*Deakin will be a sector leader in sustainability. By embedding our principles in everything we do we will minimize our environmental impact, maintain our financial viability and promote the social aspects of sustainability while nurturing and enabling our future leaders.*"

Based on the vision, the university has a strong commitment to support the principles of sustainability in university activities. The preparation of Deakin University's sustainability report in 2017 also based on the goals of the Sustainable Development Goals (SDGs). The concept of SDGs has been practiced by the university and focused on three fields, namely the field of operations, education, and research. Generally, the Deakin University's sustainability report contained five main categories, namely practices for achieving sustainable campuses, commitments to reduce carbon use in the future, support for diversity, social access and inclusion, the support for education and leadership creation in the future, and the

support for research and cooperation. The university also supported the existence of a system of sustainable transport in the campus environment. This effort was carried out to encourage the use of carbon in the campus environment. The sustainability transport system was developed by improving bicycle routes or roads and the quality of public transportation within the university. The interesting thing about the Deakin University's sustainability report is that the university has written case studies or examples of activities that have been carried out by the university to support the application of the concept of sustainability. The examples are the university has built green labs and electricity systems to reduce carbon emissions, conducted research that focuses on the concept of sustainability, and collaborated with related parties to support SDGs. The commitment of the university to implement the principles of sustainability can be seen from the existence of a special section which deals with the application of the concept of sustainability in the university's organizational structure. The section is The Sustainability Steering Committee which is led directly by the Chief Operating Officer. The tasks of this section are (1) maintaining the application of the concepts of sustainability in every university activities, (2) ensuring that university commitments in the context of sustainability have been translated into policies, guidelines and documents, (3) examining and supporting university sustainability plans, and (4) building awareness of all parties in the university towards the application of the concept of sustainability. The existence of a section that focuses on applying the concepts of sustainability to the university's organizational structure will ensure that all policies issued by the university will support all sustainability targets that have been set by the university.

The University of Plymouth has released a sustainability report in 2018 and the process of preparing a sustainability report used the GRI standard. This is the fifth sustainability report issued by the university. The university has a strong commitment to support sustainability practices in university activities. This is known by looking at a statement from the university's Vice-Chancellor who states

> "*Sustainability is at the heart of the University's refreshed strategy and we continue to be recognized as leaders and innovators in higher education for our approach to this, across teaching and learning, research, and our university operations.*"

Based on the statement above, it can be understood that the university makes the concept of sustainability as a university strategy. The impact of this statement is that all forms of university policy will be fully developed to support the concept of sustainability as the university strategy. The concept of sustainability that has been applied at the University of Plymouth covers three main areas, namely education and teaching, research, and university operations. The contents generally consist of a preliminary report, an explanation of operations, an explanation of education and research, an explanation of the social community, and an explanation of occupational health and safety. The commitment to apply the concept of sustainability is also reflected in the presence of a section that focuses on applying the concept of sustainability to the organizational structure of the university. The section is written as Sustainability Advisor Group which has three units;

namely the Sustainable Earth Institute in charge of research in the context of sustainability; the Center for Sustainable Futures whose role is to develop education and teaching based on the concept of sustainability; and Estates and Facilities in charge of overseeing university operations to fit the concept of sustainability. The university was highly concerned with the issue of carbon emissions in the context of sustainability performance in the environmental field. The university plans to reduce the level of carbon emissions in the campus environment by 80% by 2050. This effort is made to keep carbon emission levels maintained and the use of renewable energy is currently being socialized by the university. The university also highly recognizes human rights and guarantees work health and safety within the university.

III. RESEARCH METHODS

The design of this research was a document analysis method (content analysis) and literature review. The study tried to achieve an understanding of the document's contents from a university's sustainability report. The research method was based on research conducted by previous researchers, which used content analysis in their study [8]. The analysis technique was used to get a deeper understanding of the contents of the corporate sustainability report. The first stage in this research was creating an analysis of the content in the sustainability report. The University of Indonesia's sustainability report was used in this research as the main research object.

Through the literature review method, the research identified the internal factors and external factors that support the sustainability reporting practices in Indonesian public universities. Moreover, through the literature review method, the researchers created a list of obstacles and challenges in the context of sustainability reporting practices in a higher education institution. The next stage was creating the initial framework to support the sustainability reporting practices in Indonesian public universities.

IV. RESULTS AND DISCUSSION

A. *The Development of Sustainability Reporting in Indonesian Public University*

The sustainability performance from the University of Indonesia was analyzed based on information submitted in the sustainability report of the university in 2018. The content analysis showed that the University of Indonesia has high value in sustainability performance especially in the social sphere, education field, and the environmental field. It can be seen from the comprehensive information in the university's sustainability report where the most information presented is information about university performance on social and environmental fields. Information on environmental performance has the highest percentage. It indicates that the management of the university has had a strong commitment to environmental issues. The management of the university has disclosed information in terms of social and education performance especially about community service activities that have been performed, the university's curriculum that has been integrated

with the concept of sustainability, and the budget for sustainability. The University of Indonesia has high performance in academics and operations field. The management of the university has developed the perfect curriculum integrated with the sustainability concept. The purpose of the integrated curriculum is to build the initial awareness about the sustainability concept for the students and develop the sustainability concept in a social community. The university also has high effort in building its internal operation system based on the sustainability concept. The management of the university has developed the waste management system and create the framework of using renewable energy for the university's operation process.

Based on the result, it can be concluded that the sustainability report from the University of Indonesia highly focuses on social performance and environmental performance. Unfortunately, the financial performance was not disclosed comprehensively in the sustainability report. It is due to the characteristic of the university which focuses on social activity (such as education and doing research as well as community service). If the university has high performance in social performance, it means the university should disclose this information in its sustainability report with a high proportion as well. The information is considered as a powerful information and the management of the university should realize the information can increase the university's reputation. The management of the University of Indonesia has a high capability to create a more comprehensive report in the future. The university's sustainability report in 2018 has a weakness, therefore the management of the university has a responsibility to improve the next report. The university management should add more comprehensive information, particularly in economic performance and the environmental performance in the next report.

B. *The Internal Factors and External Factors that Support the Sustainability Reporting Practices in Indonesian Public University*

This part explains the identification of internal and external factors that support the sustainability reporting practices in Indonesian public universities. The internal and external factors which come from the internal organization are shown in figure 1. Based on figure 1, it can be concluded that the external factors that support the sustainability reporting practice are the guideline, support from the stakeholders, and the policy. During the implementation of the sustainability concept, the management of the university needs a guideline as the main reference to create a sustainability report. If the policy-makers have enough attention to the development of sustainability reporting practices in public universities, they will be able to create an appropriate guideline. Based on the accounting concept, the perfect guideline will produce perfect accounting practices. And if the policy-makers agree with this concept, they should support the reporting practice by producing appropriate guidelines. Therefore, this process needs support from the ministry. The ministry should release the policy to support the implementation of sustainability reporting in a higher education institution.
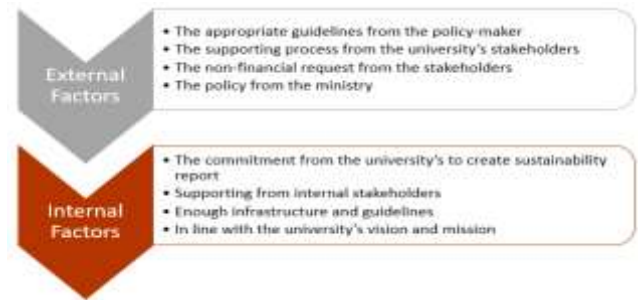

Figure 1. Internal Factors and External Factors that Support the Sustainability Reporting Practices

The next factor from the external is the supporting system from the stakeholders of the university. They should ask the management of the university about the comprehensive information (financial information and non-financial information) to support sustainability reporting practices. When they need this comprehensive information, the management of the university will prepare it through the sustainability report. Based on this concept, sustainability reporting has a function as the "information bridge" between the management of the university and its important stakeholders. It will create a strong relationship between the university and the stakeholders. Through the sustainability report, the stakeholders of the university will receive the real condition of the university since the comprehensive information in the university's sustainability report will reflect the real condition in the university. Furthermore, the stakeholders of the university can use the information in the sustainability report as a main reference in the decision-making process.

The next factor that supports the sustainability reporting practice is the internal factors from the university. The commitment from the management to create sustainability reporting is one of the important factors. It reflects that the management of the university has a high effort to implement the sustainability concept. This commitment also reflects the management effort to promote the sustainability concept in the wider society. The next factor is the university infrastructure. It means the university has a specific section in the context of sustainability. The responsibility of this specific section is to create an appropriate guideline for implementing the sustainability concept in university internal activities and analyzing the university's sustainability performance. The sustainability performance analysis is an important step to implement the sustainability concept in the university's internal activities. In the sustainability performance analysis, the management of the university analyzes the real condition from the university in the context to implement the sustainability concept. The commitment from the management of the university to implement the sustainability concept should be written in the university's vision and mission.

C. *The Obstacles and Challenges in Implementation of Sustainability Reporting Practices in Indonesian Public University*

This research also identified the obstacles and the challenges in the implementation of sustainability reporting practices in the public university. This identification process is based on the literature research method and the researcher's observation. The obstacles and the challenges in the sustainability reporting practices should be deleted to support the reporting process.

Figure 2. The Obstacles and Challenges in the Implementation of Sustainability Reporting

The first obstacle is there is no support from the ministry and the policy-maker for the sustainability reporting process. The ministry (particularly the ministry of higher education) or the policy-maker should create the appropriate guidelines to support the reporting process. Unfortunately, there is no appropriate guideline to support the sustainability reporting practices for the Indonesian public university this far. There is a GRI guideline that supports sustainability reporting practices in international areas and the management of the university can use this standard as the main reference to build their sustainability report. The second obstacle is there is no supporting and monitoring process from the stakeholders of the university. The supporting and monitoring programs are important to support the reporting process. The stakeholders of the university should realize that the supporting and monitoring program can make the management of the university release their comprehensive report (sustainability report). In Indonesia, based on the characteristics of the university, the monitoring process from the university stakeholder is not enough to make the university disclose their comprehensive information. The stakeholders of the university should realize these problems, and, in the future, improve the level of their monitoring programs.

The next obstacle is the universities do not need to deliver their comprehensive information to the outside stakeholders. This is the biggest problem to support the sustainability reporting practices in Indonesian public universities. The management of the university can use the sustainability report as a tool to help to deliver comprehensive information (financial information and non-financial information) process. The tool contains financial performance, social performance, and environmental performance from the university. The comprehensive information will increase the quality of the decision-making process, therefore the information is considered as crucial information. Based on this fact, the management of the university should understand that their stakeholders will always need comprehensive information and the management of the university has the responsibility to disclose their comprehensive information. The last obstacle is there is no strong or high commitment from the management of the university to disclose their sustainability report. The commitment should be written in the university vision and mission. This is an important step because the vision and mission are the initial guidelines for the internal stakeholders in the university. The guideline or standard in the internal university should be based on the vision and mission. If the implementation of the sustainability concept is not written in them, there will be no standard or guideline that supports the implementation of the sustainability concept in the internal university. Due to the importance of internal factors in supporting the sustainability report concept, the research suggests supporting the implementation of sustainability concept and the sustainability reporting practice in the university, therefore the management of the university should create that points in their vision and mission. The policy-maker, the management of the university, and the stakeholders of the university should realize these obstacles and try to create the solution to solve the obstacles. These obstacles should be deleted for supporting the sustainability reporting practices, therefore the public university in Indonesia can disclose their comprehensive information through the university's sustainability report.

D. *The Initial Framework to Support the Sustainability Reporting Practices in Indonesian Public University*

This stage shows the initial framework created to help sustainability reporting practices in a higher education institution. This initial framework can help the management of the university and the policy-maker for supporting sustainability practices. This initial framework contains three stages and the output from this framework is important for the university. The initial framework is shown in figure 3.

The first stage from this framework is improving the internal factors of the university. During improving the internal factors, the management of the university should increase its commitment to implement the sustainability concept and disclose its comprehensive information through sustainability reports, improving the support from each department in the university's structure organization, and creating perfect guidelines in the context of sustainability reporting practices. The management of the university can ask the students about the implementation of the sustainability concept. Reference [9] examines the assessment process of the implementation of the sustainability concept from the university's students. Through this concept, the students will have an important role in the context of implementing the sustainability concept.
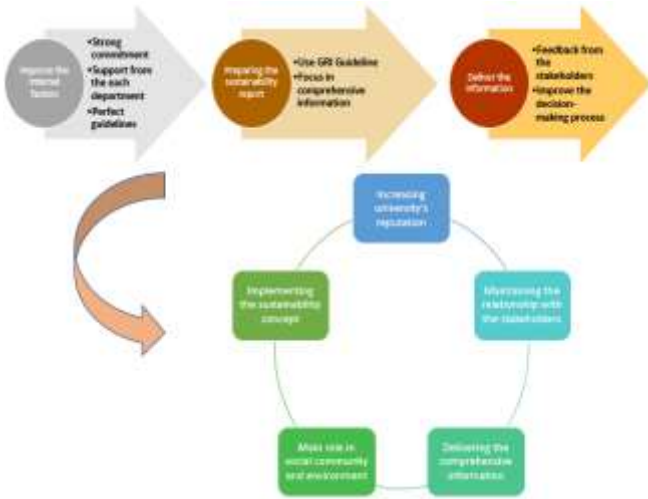
Figure 3. The Initial Framework to Support the Sustainability Reporting Practices

The next stage from the framework can be divided into two sub-stages. The first one is the management of the university can use the GRI Standard to create its first sustainability report. The management of the university can also use the standard from the SASB as a supporting standard to write the university's sustainability report. The last one is the management of the university can focus to disclose the comprehensive information in their sustainability report based on the university's financial performance, social performance, and environmental performance. These three will create comprehensive information on the university's sustainability report.

The last stage from this framework is delivering comprehensive information to the stakeholders of the university. It means the management of the university sends comprehensive information (financial information and non-financial information) to the stakeholders. Therefore, the stakeholders can assess the university's condition and give feedback to the management. These feedbacks are important to improve the quality of the sustainability report of the university. The management of the university can use these feedbacks in its next sustainability report. Through this process, the stakeholders of the university have high participation in the sustainability reporting process [10]. It means the stakeholders of the university support the reporting process. Then, the output from this process is the stakeholders of the university can create a better decision-making process and improve its quality.

The university will receive the benefits through this initial framework. The research has identified five benefits of the management of the university implements this initial framework. The first benefit is through this disclosing process, the university can increase their reputation in the academic society. Disclosing the comprehensive information will increase the university's reputation, particularly in the context of the sustainability area. The next benefit is the management of the university can create a strong relationship with their stakeholders. The management of the university helps the stakeholders to improve their decision-making process through the sustainability reporting process. Moreover, the management of the university can deliver comprehensive information to the outside system and this process can help to promote the sustainability concept in academic society. Reference [11] examine how to use social media in the process of stakeholder engagement and sustainability reporting practices.

The next benefit is the management of the university can have a crucial role in the social community and environmental issues. The management should improve its performance in social performance and environmental performance to deliver a high quality of comprehensive information [12]. The university should increase its budget in social community service activity and build high concern in environmental issues. The last benefit is the university can implement the sustainability concept in its internal activities. Through the implementation of the sustainability concept, in the future, the public university will have high performance in financial performance, social performance, and environmental performance. Based on this condition, the public university in Indonesia will have a perfect sustainability reporting process and play a crucial role to promote the sustainability concept in the academic system. Reference [13] examine how to integrate the higher education curriculum with the sustainability concept and this process is important to promote the sustainability concept to the next generation.

V. CONCLUSION

The conclusion of the study was similar to the statement in the report stating that sustainability reporting will continue to grow and in the future, there will be a good combination between the financial reporting and non-financial reporting (a new concept of integrated reporting) in the organization's business context [14]. The concept of integrated reporting is a future concept for companies reporting process as well as for the public university. The management of the university should realize that non-financial information is important in the stakeholder's decision-making process. If the management of the university releases strong information (disclose financial information and non-financial information in high quality), the stakeholder will create a decision-making process more comprehensively. This process will build a big responsibility for a public university. This process also makes public universities into the "green university" [15]. Lastly, this process will make public university supports civilization to become "responsible society." Creating the "responsible society" is the main purpose of the implementation of the sustainability concept in our organization, particularly in a higher education institution or in public university.

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