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An assessment on faculty sustainability reporting guideline (FRSP): Indonesia's sustainable development goals for higher education

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ABSTRACT

The purpose of this study is to construct a faculty sustainability reporting (SR) guideline to support the Sustainable Development Goals (SDGs). A prior study found sustainable activity followed by voluntary disclosure increasing the trust from stakeholders. Faculty as a part of the university can also take their role to support the SDGs from their own sustainable activity. Based on that finding, to support the SDGs and increasing the trust from stakeholders the Faculty may disclose their sustainable activity to a stand-alone report. Because the faculty is a different entity from the company, it is necessary to create its own SR guidelines. This study uses GRI Standard as the main reference to make the faculty SR guideline and compares the guideline with faculty abilities in daily operation. The results of this study found that, (i) not all the GRI Standard items relevant to faculty daily operation, (ii) There are 26 items that the faculty can do and can be disclosed from its daily operation.

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Introduction

Challenges and the direction of world economic development continue towards sustainable development. This topic became the focus of discussion for the United Nations (UN) by holding a meeting in New York on September 2015. UN sparked the Sustainable Development Goals (SDGs) taking into account the current social and environmental conditions of the world. SDGs is a global development agenda in 2030 that has become a commitment of all countries including Indonesia (Alisjahbana et al., 2018). The SDGs consist of 17 goals and 169 targets which are generally expected by all parties, both government, business people and the community to take steps to end poverty, create a dignified life, and equal opportunities in this world (UN, 2015).

There are 17 goals and 169 targets developed by the UN that are summarized as SDGs (GRI et al., 2015). These targets apply universally and are common in developing and developed countries. As a manifestation of the Indonesian government's political commitment to implement SDGs, President Jokowi has signed the Peraturan Presiden (Presidential Regulation) about SDGs No. 59 of 2017 concerning the Implementation of Achieving Sustainable Development Goals. This regulation is also a commitment that the implementation and achievement of SDGs be carried out in a participatory manner involving all parties. The government is expected to be able to adapt the 17 goals and 169 targets into national action plans, policies and initiatives, which are in accordance with the reality and capacity of each country (Panuluh and Fitri, 2016). In addition, the SDGs are also designed to gather various organizations to form priorities and aspirations for sustainable development efforts.

People around the world have responded to the importance of the problems and challenges of world sustainability today. There are many movements that began to form as an organization and began to emerge to support the outcome of the UN meeting in New York

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on September 2015. The examples of organizations that support the establishment of SGDs are the Global Reporting Initiative, the Sustainable Development Solutions Network, and the Higher Education Sustainability Initiative. Indonesia as a part of the world is also committed to the SDGs (GGRI, 2016). Indonesia has submitted an Intended Nationally Determined Contribution (INDC) Statement to the UN to support the reduction of global greenhouse gas emissions. This commitment is carried out to achieve the three pillars of sustainable development: human development, economic progress and environmental protection (GGGI, 2016).

Many benefits are generated by implementing SGDs such as in the agriculture sector in dealing with various climate changes, reducing premature infant mortality, and many more, so that many institutions support the emergence of SGDs (Norheim et al., 2015 and Kruk et al., 2018). One of them is institutions related to soil science disciplines in the United States that support the adoption of SGDs by showing that they use consistent stages to support the application of SDGs, such as taking leadership in the analysis of a comprehensive ecosystem system, increasing awareness of soil organic matter, increasing knowledge transfer through knowledge intermediaries with a background in land and conducting educational programs are needed at all levels starting from elementary school (Keesstra et al., 2016). Thus, educational institutions must support the realization of SDGs

Higher education especially universities as one of the academic centers of a country is very close to social and environmental aspects. Universities have an important role in overcoming the current critical global challenges and achieving SDGs (ap-unsdsn.org, 2018, accessed on 20 January 2019). The university has the responsibility in shaping and preparing the next generation of leaders, innovators, and experts. In Indonesia, there are 4,711 institutions of higher education including 589 universities. This amount can be one of Indonesia's bases in supporting the achievement of SDGs.

In addition, universities are also needed to provide students with an understanding of the global challenges facing the world and the role they can play to meet these challenges. Through research and training, universities are at the forefront of finding sustainable social, economic, environmental and technical solutions to global problems. Therefore, universities can innovate and can give examples to other sectors and businesses.

Thus, there is a need for sustainability reporting standards at the university level, but at the faculty level, it also needs to be done reporting sustainability, because the faculty has its own activities that need to be accounted for. Making this report is important to study because there are many indicators that need to be adjusted because the selection of appropriate and relevant indicators is needed in the formulation of standards for organizations (Hák, et al., 2016). There are several studies that encourage the measurement and selection of indicators to achieve SGDs such as Costanza et al. (2016), Moldan et al. (2012), and Dahl (2012). Thus an appropriate indicator-based approach will increasingly encourage organizations to meet the Sustainable Development Goals (SDGs) (Sachs, 2012).

Therefore, this study wants to create a standard for sustainability reports at the faculty level. This research has a research question which is: how are the situation, conditions, and ability of SDGs implementation in this Faculty, how is the arrangement of the guidelines in making sustainability reports at the faculty level, and how is the generalization ability of the sustainability report guidelines so that they can be applied in other faculties in the University . Thus to answer the research question, this research uses the case study method as the basis for answering the objectives of this research. Thus using observation, questionnaires, interviews and FGDs to answer research questions.

This research was conducted in one of the faculties in tertiary institutions in Indonesia, with the aim of describing the situation, conditions, and the ability to implement SDGs in this Faculty, explaining the composition of the guidelines in the effort of making sustainability reports at the faculty level, and explaining the ability to generalize the sustainability report guidelines to be applied in other faculties within the University. Therefore, the composition of this research consists of: introduction, literature review, research and methodology, result and discussion, and closed by conclusions.

Literature Review

In explaining about "an assessment and sustainability reporting guideline (FRSP) faculty: Indonesia 's sustainable development goals for higher education", it requires literature related to sustainable development goals, sustainability reports and global reporting initiatives.

Sustainable Development Goals

The goal of sustainable development is a call to action by all countries to increase the protection of the planet along with increased welfare. Poverty alleviation must go hand in hand with strategies that build economic growth and address various social needs including education, health, social protection, and employment opportunities while addressing climate change and environmental protection (United Nations, 2019). Thus the goal of Sustainable Development (SDG) has the potential to become a strong political vision that can support the much needed global transition towards shared and sustainable prosperity (Hajer et al., 2015).

SDGs have 17 achievements with a total target of 169 targets with 300 measurable indicators determined by the United Nations (UN, 2015; Noviyanto, 2019). This is done as a development agenda in a world that is increasingly concerned about the benefit of humans and planet earth. These goals were compiled jointly from intergovernmental countries which were expressed in a UN resolution published on October 21, 2015, as ambitions for joint development until 2030. Griggs et al. (2013) added there must be an integration

of social and environmental frameworks to maximize synergies between targets, approaches, and methods that are potentially applied to develop an indicator framework.

As SDGs are implemented with university operations, comprehensive reporting is needed to summarize all activities that have been carried out, namely sustainability reports. Sustainability reports are reports issued by companies or organizations about economic, environmental and social impacts caused by daily activities (Deegan, 2004, Nazari et al., 2015, Anugerah et al., 2018, GRI, 2019a). The sustainability report also presents the organization's values and governance models and shows the relationship between its strategy and commitment to a sustainable global economy. In addition to presenting organizational values, sustainability reports can also help organizations to measure, understand, and communicate economic, environmental, social and governance performance, then set goals, and manage change more effectively.

Sustainability Report

A sustainability report is a report issued by a company or organization about economic, environmental and social impacts caused by daily activities (Anonymous, 2019a). Sustainability reporting can help organizations to measure, understand, and communicate they're economic, environmental, social and governance performance, and then set goals, and manage change more effectively. Sustainability reports are thus a part of management's attention in decision making (Burritt and Schaltegger, 2010). There are many factors that influence the adoption, extent, and quality of reporting (Hahn and Kühnen, 2013).

Prahadi (2019) revealed the important role of regulators in the obligation to prepare sustainability reports, by requiring companies that are on the Indonesia Stock Exchange to make sustainability reports, together with financial reports. Companies that report sustainability reports will benefit, because it will be increasingly trusted by the public. This report has a key role in long-term real change that is playing an important role in human survival on Planet Earth (Lozano and Huisingh, 2011).

Global Reporting Initiative

The Global Reporting Initiative (GRI) is an international organization based in Amsterdam, the Netherlands (Kurniawati, 2019). Its main activities are focused on achieving transparency and reporting of a company through the development of standards and guidelines for sustainability reports. The application of GRI is a condition of the organization in contributing to the ecological sustainability of the Earth (Milne and Gray, 2012). The Global Reporting Initiative (GRI) has been successfully institutionalized as a superior global framework for the transparency of voluntary environmental and social reporting from companies (Levy, et al., 2009, and Dingwerth and Eichinger, 2010).

Sustainability reports will be one of the media to describe economic, environmental and social impact reporting (such as the triple bottom line concept, CSR reporting, etc.). GRI publishes guidelines for the preparation of sustainability reports as GRI Standard. The guide regulates the reporting rules of the economic, social and environmental performance of an organization using disclosure items.

Research and Methodology

This study uses a qualitative descriptive approach. In qualitative research, the writer functions as the main data collector and also processes the data (Moleong, 2005). This study uses the Faculty of Economics and Business (FEB) at one of the State Universities in Indonesia as a research object. The main reason was because FEB is a Faculty that teaches sustainability report material in lectures. FEB is also considered to have a better understanding of the concept of the sustainability report, so that it is able to develop standards that are considered in accordance with the state of the faculty.

This study uses a case study method as a basis for answering the objectives of this study. The case study research method is a deep and contextual analysis of a situation (Sekaran & Bougie, 2013). The case study research method is suitable for current, complex, and important problems to be investigated (Cooper, & Morgan, 2008; Merriam, & Tisdell, 2015).

The research steps to be carried out are as follows:

- a) *Conduct a preliminary survey of the relevant Faculty stakeholders whether or not the FEB discloses reported economic, environmental and social information in a stand-alone report such as a sustainability report.*
- b) *Conducting interviews with the Dean, Deputy Dean I, Deputy Dean II, and Deputy Dean III related to the relevance of GRI Standard indicators with daily faculty operations.*
- c) *Conduct a Focus Group Discussion (FGD) related to GRI indicators that can be applied in the Faculty realm*
- d) *Prepare guidelines for preparing sustainability reports to be used as a reference in disclosing economic, social and environmental information.*

Analysis of the data in this study using the model of Miles and Huberman (1984) includes:

- a) *Data reduction. Data reduction is the process of collecting research data. Authors are required to be able to retrieve data in the field, summarize, make code, and find themes. Data reduction is an analysis to organize data so that conclusions can be verified to be research findings on the problem under study.*
- b) *Presentation of data. The presentation of data requires authors to present data concisely from the amount of data obtained while in the field. Authors need to summarize and analyze systematically, or simultaneously so that the data obtained can answer or explain the research problem.*
- c) *Taking conclusions then verified. The authors draw a temporary conclusion from the data obtained and presented concisely. The then prepares for potential criticisms and suggestions that might emerge from the interim conclusions.*

Result and Discussion

In order to get a strong basis related to the importance of faculty sustainability reports for stakeholders, the authors conducted a preliminary survey of stakeholders. The survey results obtained are as follows.

Table 1. Survey Results

Information	Total
Amount of surveys distributed	60
Amount of surveys returned	60
Amount of surveys incomplete	0
Amount of surveys processed	60

Source: data processed by researchers (2019)

The survey results show that 70% of respondents want information related to economic, environmental and social aspects of the Faculty of Economics and Business (FEB) to be reported separately or in the form of a stand-alone report. The survey also showed that 60% of respondents emphasized social points. It can be concluded that stakeholders are interested in receiving/reading information related to 3 aspects of FEB in a separate report.

Furthermore, the process of determining GRI indicators that the faculty can disclose is obtained by looking at the results of a survey given to leaders in the Faculty environment, and then being strengthened by holding an FGD. The results of the interview and FGD will be divided into three parts, namely Economic Topics, Environmental Topics, and Social Topics.

Economic Items that Faculty Must Report in Sustainability Reports

Based on the results of interviews and FGD with the official in the Faculty, the GRI items that need to be disclosed in the economic topics are obtained in the following table.

Table 2. Economic Item Results

Item	Average
GRI 201: Economic Performance	1
GRI 202: Market Presence	0
GRI 203: Indirect Economic Impacts	0,571429
GRI 204: Procurement Practices	0,428571
GRI 205: Anti-corruption	1
GRI 206: Anti-competitive Behavior	0,571429

Source: data processed by researchers (2019)

Based on the results of filling in the survey data, measurements made using dummy, if respondents feel this needs to be disclosed, then given a score of 1 and if not then a score of 0, then the average is calculated. There are two economic items that are decided not to be disclosed, GRI 202 and GRI 204. 0% of respondents disagree GRI 202 to be disclosed and 43% of respondents agreed GRI 204 to be disclosed. GRI 202 disclosures about market presence decided not to be disclosed because the sub-items (202-1 Ratio of standard wages based on gender compared to local minimum wages) and (202-2 Proportion of senior management used from local communities) is not appropriate to be applied in the scope of the faculty, because the ratio of standard wages based on gender has never been done by the scope of the faculty, and does not provide benefits if disclosed. The proportion of senior management that is used from the local community is also not applied, because the Faculty does not need senior management from the local community, but those who become senior management are those who have passed the selection with the existing requirements. GRI 204: Procurement Practices decided not to be disclosed because the sub-item (204-1 The proportion of expenditure for local suppliers) is not appropriate to apply in the faculty. Because all the procurements system are managed by university. Apart from these items, other GRI disclosures agreed to be disclosed by respondents.

GRI 201 regarding economic performance is supported by all respondents. GRI 201 are supported because the sub-item (201-4) disclose about financial assistance from the government. The university receives assistance from the government for its daily operations which are then carried out by the faculty. This item need to be disclosed to show that financial assistance has been used as good as possible by the Faculty. Other elements such as disclosure 201-1 Economic value directly generated and distributed, disclosure 201-2 Financial implications and risks and other opportunities due to climate change, and disclosure 201-3 Obligations of defined benefit plans and other pension plans, are elements of GRI that are not supported for disclosed because it was not suitable to be applied in the faculty scope.

GRI Disclosure 203: Indirect Economic Impacts, decided to be disclosed because 57% of respondents agreed to disclose it. What needs to be disclosed in this GRI is in 203-1 (Investment in infrastructure and services supported), this is the transparency of the Faculty regarding what infrastructure and services they have. Thus the public can know the condition of the faculty in terms of the infrastructure owned. However, disclosure 203-2 Significant indirect economic impacts do not need to be disclosed, because infrastructure development in recent years has only been focused on internal factors, so disclosure of indirect economic impacts is irrelevant to disclose.

GRI 205 Disclosure: Anti-Corruption strongly agrees to be disclosed because all respondents want anti-corruption to be disclosed. All sub-item in anti-corruption are also encouraged to be disclosed because the Faculty has been very open to campaign for anti-corruption actions. The agreed sub-item include: 205-1 (Operations considered to be at risk related to corruption), 205-2 (Communication and training on anti-corruption policies and procedures) and 205-3 (Confirmed corruption incidents and actions taken).

GRI 206 Disclosure: Anti-competitive Behavior, is also sufficiently supported to be disclosed because 57% of respondents agreed to disclose the information. The GRI 206 sub-item 206-1 (legal actions for anti-competitive behavior, anti-trust, and monopolistic practices) need to be disclosed because all the new student recruitment system have done in the fair way and there is no monopolize practice on students.

Based on the explanation above, the economic items that can be disclosed by the faculty can be summarized in the following table.

Table 3. Economic Item for Faculty SR

Item
GRI 201: Economic Performance
GRI 203: Indirect Economic Impacts
GRI 205: Anti-corruption
GRI 206: Anti-competitive Behavior

Source: data processed by researchers (2019)

Environmental Items that Faculty Must Report in Sustainability Report

Based on the results of interviews and FGD with the official in the Faculty, the GRI items that need to be disclosed in the environmental topics are obtained in the following table.

Table 4. Environmental Item Results

Item	Average
GRI 301: Materials	1
GRI 302: Energy	1
GRI 303: Water and Effluent	0,714286
GRI 304: Biodiversity	1
GRI 305: Emissions	0
GRI 306: Effluents and Waste	0
GRI 307: Environmental Compliance	1
GRI 308: Supplier Environmental Assessment	0,857142

Source: data processed by researchers (2019)

Based on the table above, there are two items on environmental topics that do not need to be disclosed in a sustainable report at the Faculty level, including GRI 305: emissions and GRI 306: waste. The two aspects do not need to be disclosed because the Faculty is an institution engaged in the field of education services, so it does not produce emissions and hazardous waste, so these two aspects do not need to be disclosed. Apart from these two items, it is necessary to disclose other items in the environmental topics.

GRI 301 (Materials) is an aspect that overall respondents need to disclose. Sub-items 301-1 explain about material used based on weight or volume in which faculty has a system to control and count all the materials used for daily operation, such as paper used. However, the disclosure of 301-2 recycled input materials used and the disclosure of 301-3 reclaimed products and packaging materials do not need to be disclosed, because indeed it does not need to be done by the Faculty.

Majority of respondents agreed to disclose GRI 302. All of the sub-items such as 302-1 (energy consumption within the organization), 302-2 (energy consumption outside the organization), 302-3 (energy intensity), 302-4 (reduction in energy consumption), and 302-5 (reduction in product energy requirements and service) are all agreed to be disclosed. Faculty are always trying to save electricity by reducing the use of electronic devices when not in use. Reducing energy consumption are always campaigned in daily operation.

GRI 303 decided to be disclosed because 71% of respondents approve this item to be disclosed. The sub-items that need to be disclosed are 303-1 (interactions with water as a shared resource), 303-3 (withdrawals of water), 303-4 (water debit), and 303-5 (water consumption). All these items show faculty's responsibility about water usage, because faculty officials believe that water is a resource that needs to be accounted for. However, disclosure of 303-2 (impact management related to water disposal) is still not required to be disclosed, because there are no problems with water disposal by the Faculty, so it is not significant to be disclosed.

GRI 304 (Biodiversity) are agreed to be disclosed by all of the respondents. The sub-item that needs to be disclosed is 304-3 (protected or restored habitats). There is already a regulation within the university that prohibits hunting in the university area, so that the faculty is an area with protected habitats. The sub-items that do not need to be disclosed are 304-1 (operational locations that are owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas), 304- 2 (Significant impact of activities, products, and services on biodiversity), and 304-4 (IUCN Red List species and national conservation register species with habitats in areas affected by operations). These sub-items are more appropriate to be disclosed if the location of the faculty is close with the protected areas.

GRI 307 (Environmental compliance) are agreed by all of the respondents. The sub-item 307-1 (non-compliance with environmental laws and regulations) needs to be disclosed because faculty is always compliant with all the government regulations, both legal regulations and environmental regulations.

The majority of the respondents with 85% of respondents agreed GRI 308 need to be disclosed. Faculty can fulfill the sub-item 308-1 because the faculty always doing the screening and monitoring of its suppliers. In managing project in faculty, faculty pick the best suited to the budgeting, and track record, as well as strict supervision when they run projects so as not to damage the environment. However, sub-item 308-2 (negative environmental impacts in the supply chain and actions taken) is disagreed to disclose. Faculty is an institution in the field of services, so that the supply chain, only occasionally related to the environment, that is at the time of building or renovating building projects.

Based on the explanation above, the environmental items that can be disclosed by the faculty can be summarized in the following table

Table 5. Environmental Item for Faculty SR

Item
GRI 301: Materials
GRI 302: Energy
GRI 303: Water and Effluent
GRI 304: Biodiversity
GRI 307: Environmental Compliance
GRI 308: Supplier Environmental Assessment

Source: data processed by researchers (2019)

Social Items that Faculty Must Report in Sustainability Report

Based on the results of interviews and FGD with the official in the Faculty, the GRI items that need to be disclosed in the social topics are obtained in the following table.

Table 6. Social Item Results

Item	Average
GRI 401: Employment	1
GRI 402: Labor/Management Relations	0,285714
GRI 403: Occupational Health and Safety	1
GRI 404: Training and Education	0,857143
GRI 405: Diversity and Equal Opportunity	0,571429
GRI 406: Non-discrimination	0,571429
GRI 407: Freedom of Association and Collective Bargaining	0
GRI 408: Child Labor	0,571429
GRI 409: Forced or Compulsory Labor	0,571429
GRI 410: Security Practices	1
GRI 411: Right of Indigenous People	0,571429
GRI 412: Human Right Assessment	0,285714
GRI 413: Local Communities	0,285714
GRI 414: Supplier Social Assessment	0,285714
GRI 415: Public Policy	0,142857
GRI 416: Costumer Health and Safety	0,857143
GRI 417: Marketing and Labeling	1
GRI 418: Customer Privacy	1
GRI 419: Socioeconomic Compliance	1

Source: data processed by researchers (2019)

Based on the table above, it shows that there are a few items that do not need to be disclosed. The items are GRI 402: labor / management relationship with 28% of respondents who agreed to be disclosed, GRI 407: freedom of association and collective bargaining that was not agreed upon by all respondents, GRI 412: human rights assessment , GRI 413: local community, GRI 414: social assessment of suppliers with 28% of respondents agreeing to be disclosed, and GRI 415: public policy with 14% of respondents agreeing to disclose.

There are several reasons why the items does not need to be disclosed. GRI 402: labor/ management relationship, which contains 402-1 disclosure periods of minimum notice of operational changes, is not required to be disclosed within the faculty, because the teaching hours of teaching staff have been adjusted at the beginning of lectures, and changes are more due to the instructor himself. In GRI 407: freedom of association and collective bargaining, which contains sub-item 407-1 (operations and suppliers where the right to freedom of association and collective bargaining can be risky), it does not need to be disclosed because there are no operations and suppliers that require unions like in a corporation. In GRI 412 (human rights assessment) which contains sub-item 412-1 (operations that have undergone human rights review or impact assessment), 412-2 (employee disclosure on human rights policies or procedures), 412-3 (agreements and Significant investment contracts that include human rights clauses or undergo human rights screening) is not disclosed because human rights are prioritized, but there is no significance to be disclosed in the report. GRI 413 (local community) which contains sub-items disclosure 413-1 operations with the involvement of local communities, impact assessment, and development programs, and disclosure of 413-2 operations with significant actual and potential negative impacts on the local community not disclosed because in the recruitment of workers always use the official recruitment process. GRI 414: supplier social assessment, which contains sub-item disclosures 414-1 new suppliers filtered using social criteria, and disclosure 414-2 negative social impacts in the supply chain and actions taken, need not be disclosed because of the selection of project actors, not based on criteria social because project implementation is not directly or indirectly related to the surrounding social environment. GRI 415: public policy that contains disclosure 415-1 political contributions, also need not be disclosed because the University is a neutral party, must be professional and from politics. In addition to these aspects, other items need to be disclosed.

GRI Disclosure 401: employment approved by all respondents. Disclosures approved include, among others, the sub-item disclosure for 401-1 recruitment of new employees and employee turnover and disclosure of 401-3 parental leave. Both items need to be disclosed because they are aspects that can be applied as transparency in the process of hiring and granting leave permission.

However, the disclosure of 401-2 benefits provided to full-time employees who are not given to temporary or part-time employees, is not agreed to be disclosed because none of the employees are part-time employees, and the latest government regulation requires centralized employee recruitment in PTN .

GRI 403 Disclosure: occupational health and safety are agreed by all respondents. Most sub items were agreed to be disclosed, including: disclosure of 403-1 occupational health and safety management systems, disclosure of hazard identification, risk assessment and incident investigations, disclosure of work health services, disclosure of work participation , consultation, and communication on occupational health and safety, disclosure of 403-5 training of workers on occupational health and safety, disclosure of 403-6 promotion of worker health, disclosure of 403-7 prevention and mitigation of occupational health and safety impacts directly related to business relations, disclosure 403-8 workers covered by the occupational health and safety management system, and the disclosure of 403-9 work-related injuries. The sub-item was disclosed because the Faculty had indeed carried out occupational health and safety procedures well, so that it could also be disclosed to create a sustainability report standard in each faculty. The only sub-item that is not approved for disclosure is, disclosure of 403-10 work-related poor health, because the Faculty workers, who are mostly lecturers, are non-hazardous work, so disclosure is not needed.

GRI 404 Disclosure: training and education approved by the majority of respondents, which is 85%. Disclosure of 404-2 programs to improve employee skills and transition assistance programs and Disclosure of 404-3 percentage of employees who receive periodic performance reviews and career development, are sub items that deserve to be disclosed, to provide information on training conducted by FEB. However, disclosure of 404-1 average hours of training per year per employee need not be disclosed because these averages do not constitute important information to disclose.

GRI 405 Disclosure: Equal diversity and diversity are agreed by most respondents, namely 57%. Disclosure of 405-1 diversity of governance bodies and employees, is used to show that employees in the Faculty are quite diverse, so it is worthy of being disclosed. However, disclosure of the 405-2 ratio of basic salary and remuneration of women to men need not be disclosed because apart from this action is not too beneficial, the payroll problem is generally determined by the government.

GRI 406 Disclosure: non-discrimination is sufficiently agreed by the majority of respondents, namely 57%. Thus, the sub item 406-1 disclosure of discrimination incidents and corrective actions taken, is indeed worthy of disclosure, to show that there is no discriminatory action from the Faculty.

GRI Disclosure 408: child labor is sufficiently approved by the majority of respondents, namely 57%. Thus, the sub-item disclosure of 408-1 operations and suppliers with significant risks to incidents of child labor, is worthy of disclosure, to show that there are no child laborers employed in the Faculty.

GRI 409 Disclosure: forced or compulsory labor is sufficiently agreed by the majority of respondents, ie 57%. Thus, the 409-1 disclosure sub-items of operations and suppliers are at high risk for incidents of forced or compulsory labor, indeed worthy of disclosure, to show that there are no acts of forced laborers employed in the Faculty.

GRI 410 Disclosure: security practices agreed upon by all respondents. Thus, the disclosure sub-item 410-1 security personnel trained in human rights policies or procedures are indeed worthy of disclosure, to show that there are no personnel trained in security within the Faculty, even there is shooting training to visit certain security personnel.

GRI 411 Disclosure: the rights of indigenous peoples are sufficiently agreed by the majority of respondents, namely 57%. Thus, the sub-item disclosure of 411-1 incidents of violations involving the rights of indigenous peoples, is indeed worthy of disclosure, to show that there were no violations of the rights of indigenous peoples by the Faculty.

GRI 416 Disclosure: customer health and safety was agreed by the majority of respondents, ie 85%. Disclosure sub-item 416-1 assessment of health and safety impact of product and service categories, is an item that is disclosed to show that the services carried out by the Faculty are safe services that meet applicable standards and regulations. However, disclosure of 416-2 incidents of non-compliance with the health and safety impacts of products and services need not be disclosed because the services provided have met the standards, and disclosure of non-compliance incidents has never been made by the Faculty, so it will not provide more information to disclose.

GRI 417 Disclosure: marketing and labeling agreed by all respondents. Sub-item disclosure 417-1 requirements for information and labeling of products and services, is information that needs to be done, to show that the faculty has provided good service information, both online and physically. However, disclosure of 417-2 incidents of non-compliance related to product information and labeling, and disclosure of 417-3 incidents of non-compliance related to marketing communications, is not very important to be disclosed in the faculty because actions like this have never been carried out by the faculty, and have little influence if disclosed.

GRI 418 Disclosure: customer privacy is agreed by all respondents. This shows that the disclosure of sub item 418-1 substantial complaints about violations of customer privacy and loss of customer data needs to be done, because it shows a tangible manifestation of the role of the Faculty if there are issues regarding privacy cases from students.

GRI 419 Disclosure: socio-economic compliance approved by all respondents. Sub item disclosure 419-1 non-compliance with laws and regulations in the social and economic fields, needs to be done to show the tangible manifestation of the Faculty of compliance with laws and regulations.

Based on the explanation above, the social items that can be disclosed by the faculty can be summarized in the following table.

Table 7. Social Item for Faculty SR

Item
GRI 401: Employment
GRI 403: Occupational Health and Safety
GRI 404: Training and Education
GRI 405: Diversity and Equal Opportunity
GRI 406: Non-discrimination
GRI 408: Child Labor
GRI 409: Forced or Compulsory Labor
GRI 410: Security Practices
GRI 411: Right of Indigenous People
GRI 416: Costumer Health and Safety
GRI 417: Marketing and Labeling
GRI 418: Customer Privacy
GRI 419: Socioeconomic Compliance

Source: data processed by researchers (2019)

Overall, the items that need to be disclosed in Faculty Sustainability Report can be summarized on this table.

Table 8. Faculty Sustainability Report Guidelines

Item	Sub-item
GRI 101: Foundation	
GRI 102: General Disclosures	
GRI 103: Management Approach	
Economic Item	
GRI 201: Economic Performance 2016	Disclosure 201-4 Financial assistance received from government
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services supported
GRI 205: Anti-corruption 2016	Disclosure 205-1 Operations assessed for risks related to corruption
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures
	Disclosure 205-3 Confirmed incidents of corruption and actions taken
GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices
Environmental Item	
GRI 301: Materials 2016	Disclosure 301-1 Materials used by weight or volume
GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization
	Disclosure 302-2 Energy consumption outside of the organization
	Disclosure 302-3 Energy intensity
	Disclosure 302-4 Reduction of energy consumption
	Disclosure 302-5 Reductions in energy requirements of products and services
GRI 303: Water and Effluent 2018	Disclosure 303-1 Interactions with water as a shared resource
	Disclosure 303-3 Water withdrawal
	Disclosure 303-4 Water discharge
	Disclosure 303-5 Water consumption
GRI 304: Biodiversity 2016	Disclosure 304-3 Habitats protected or restored
GRI 307: Environmental Compliance 2016	Disclosure 307-1 Non-compliance with environmental laws and regulations

GRI 308: Supplier Environmental Assessment 2016	Disclosure 308-1 New suppliers that were screened using environmental criteria
Social Items	
GRI 401: Employment 2016	Disclosure 401-1 New employee hires and employee turnover
	Disclosure 401-3 Parental Leave
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation
	Disclosure 403-3 Occupational health services
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety
	Disclosure 403-5 Worker training on occupational health and safety
	Disclosure 403-6 Promotion of worker health
	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.
	Disclosure 403-8 Workers covered by an occupational health and safety management system.
	Disclosure 403-9 Work-related injuries.
GRI 404: Training and Education 2016	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs
	Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews
GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees
GRI 406: Non-discrimination 2016	Disclosure 406-1 Incidents of discrimination and corrective actions taken
GRI 408: Child Labor 2016	Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor
GRI 409: Forced or Compulsory Labor 2016	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor
GRI 410: Security Practices 2016	Disclosure 410-1 Security personnel trained in human rights policies or procedures
GRI 411: Rights of Indigenous Peoples 2016	Disclosure 411-1 Incidents of violations involving rights of indigenous peoples
GRI 416: Customer Health and Safety 2016	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories
GRI 417: Marketing and Labeling 2016	Disclosure 417-1 Requirements for product and service information and labeling
GRI 418: Customer Privacy 2016	Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data
GRI 419: Socioeconomic Compliance 2016	Disclosure 419-1 Non-compliance with laws and regulations in the social and economic area

Source: data processed by researchers (2019)

Conclusions

This study is intended to be a reference material in making guidelines for the preparation of sustainability reports for faculties. By using the faculty as research objects and compare it with GRI, it can make a guideline proper to faculty abilities and can capture the real social and environmental performance of the faculty. The results of this study, it shows that the faculty can only meet 26 indicators from 33 GRI Standard item. These 26 indicators, they will be used as a guidelines for preparing faculty sustainability reports. In addition to getting indicators that can be used as a reference, the results of this study can prove that the faculty is able to take small steps to support the success of SDGs. Although not all GRI items can be met for now, the Faculty does not limit out the possibility of future development so that all indicators on GRI Standard can be met.

Limitations in this study are the status of the object itself is still in the status of “work unit” (Satuan Kerja). This resulted in several indicators in GRI Standard not being met not because they were unable or unwilling to do, but because of the limited authority of the faculty. To improve the preparation of this guideline, further research should consider using research objects that have become Public Service Agency (BLU) or Legal Entity (BH) status. Apart from these limitations, the authors believe the items that have been obtained in this study can be the first step of the faculty to participate in supporting the success of SDGs. The authors hope that the results of this study can be applied to develop guidelines for preparing sustainability reports in their respective faculties, especially within the University in Indonesia. Aside from being a step to support SDGs, the sustainability report also encourages the University to become an institution that is more transparent and more concerned with economic, environmental and social aspects.

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