

## Evaluating the Implementation of the Materiality Concept in Sustainability Reports: A Case Study of LLDikti III Regional Universities

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### Abstract

In sustainability reports, there is a debate between two materiality concepts, namely the GRI concept & the SASB concept. Most companies that present Sustainability Reports prioritize two materiality concepts: the GRI and the SASB. Discuss sustainability reports that financially and non-financially impact University operations using the GRI and SASB materiality concepts in their application. The research was conducted to find the application of materiality in sustainability reports, which is dominant in universities in the LLDikti III region. This qualitative research uses surveys and interviews with professional teaching staff at several universities in the LLDikti III region, including Multimedia Nusantara University, Binus University, and Tarumanegara University. This research examines the application of sustainability reports, including the differences in the materiality concept applied between GRI and SASB, as well as the perceived impact and reasons related to the choice of the materiality concept applied. Based on the results of discussions in research regarding the materiality concept in sustainability reports, it was found that three universities were selected in the Kopertis region. III is more inclined towards the application of the GRI materiality concept. This research suggests implementing GRI or SASB materiality because they are considered more effective, improve quality and performance, and facilitate careful planning.

**Keywords:** Global Reporting, Sustainability Accounting, Sustainability Report



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## INTRODUCTION

In this modern era, the development of technology and globalization have become one of the supporters of development in educational aspects. Education is considered crucial in social life. With progress in education, human quality in a country will increase, directly impacting the country's development (Safitri et al., 2022). The education industry in Indonesia has experienced several changes and developments that several factors, including technological developments, changes to the national curriculum, and inclusion and diversity among students have influenced. The educational phenomenon resulting from technological developments can be seen through the speed of digitalisation in education in Indonesia. The digitalisation era is a technological development phenomenon that greatly influences the current generation. This is due to limitations on group activities and government regulations limiting physical contact, public activities, and recommendations to stay at home. Directly impacts educational activities that cannot be carried out normally or on-site. So educational institutions are encouraged to develop learning systems by utilizing digital technology (Akhmedov, 2022).

The implementation of inclusive education in Indonesia is based on increasing attention to the importance of providing equal opportunities for all students, including those with special educational needs. Inclusive education aims to create an inclusive learning environment where all individuals can learn together, support each other, and reach their maximum potential (Setiawan et al., 2020). In Indonesia, the government has recognised the importance of inclusive education and issued policies that support its implementation. Law no. 20 of 2003 concerning the National Education System states that every citizen has the right to receive adequate and quality education, including those with special needs. However, challenges must still be overcome (Budijanto et al., 2021). One of the main challenges is the limited human resources trained in inclusive education. Many teachers and educational staff do not have sufficient knowledge, skills and understanding of inclusive teaching strategies and how to manage special educational needs in the classroom. This can affect the effectiveness of learning and the involvement of students with special needs (Collins et al., 2019).

This phenomenon in the education industry creates various challenges for educational institutions. In order to maintain the sustainability of the education industry, educational institutions implement a sustainability reporting strategy. A sustainability report (sustainability report) illustrates a company's responsibility to stakeholders in the company. Implementing sustainability reports can be used as a scheme for companies to increase investor confidence, which will later impact company value. Seeing the importance of implementing sustainability reports in a company, one can determine the application of sustainability reports to company value. Moreover, it shows that implementing sustainability reports can realize company value, where companies that provide transparent explanations about sustainability reporting will increase stakeholder trust. Later, stakeholders will invest in the company. A company with incomplete sustainability information can cause information asymmetry between managers and shareholders regarding sustainability activities. With this, companies should report quarterly sustainability reports so stakeholders have the information needed for decision-making (Latifah et al., 2020).

An important aspect of making a sustainability report needs to be considered, namely materiality. Materiality itself is defined as information that can have an impact on decision-making by stakeholders by providing a view of the company's achievement of Sustainable Development Goals (SDGs) globally and providing investors with an overview of the organization's ability to provide long-term benefits for the organization and society (Adams et al., 2020). In its application, materiality is divided into two, namely environmental and social materiality (GRI) and financial materiality (SASB) (Gibassier, 2019). Sustainability reports are also used to gain legitimacy from society as one stakeholder (Ching & Gerab, 2016; Murphy & McGrath, 2013). The use of universal GRI guidelines can create sustainability reports that will have high compatibility even though many countries in the world use them even though there

are indications that the GRI indicators cannot be fully implemented and do not produce informative reporting quality (Khan et al., 2011; Cuesta & Valor, 2013).

Meanwhile, SASB assesses materiality as a financial problem impacting the company's financial condition and industrial performance. In sustainability reports that apply the SASB concept, there are differences in the materiality matrix used. For example, in companies such as Unilever and Nestlé, two commonly used factors measure the level of importance for stakeholders and the company. The interests of these two parties are described as variables *x* and *y* in the materiality matrix so that the interests of both parties can be reconciled (Jørgensen et al., 2021). From the results of this research, the question arises, "What concept of materiality is used by universities in Indonesia?" So, we decided to research this theme. In this research, we limited the research area to several universities in the LLDikti III region. With the hope of finding out the application of the dominant materiality concept at universities in the LLDikti III region.

## RESEARCH METHOD

This study employs a qualitative research approach to explore and understand the implementation of materiality concepts in sustainability reports among universities registered in the LLDikti III region. A qualitative method was selected because the research focuses on obtaining in-depth information regarding the perspectives, experiences, and considerations of professional teaching staff related to sustainability reporting practices. The study aims to analyse how universities apply materiality concepts based on the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) frameworks within their sustainability reports. In addition, the research seeks to identify the reasons behind the selection of particular materiality concepts and examine the impacts generated by their implementation in higher education institutions. Through this qualitative approach, the researcher is able to gain a comprehensive understanding of sustainability reporting practices in universities by directly interacting with informants who are actively involved in institutional sustainability activities and reporting processes.

### *Research Design*

This research applies a qualitative descriptive design with a survey and interview approach to investigate the implementation of sustainability report materiality concepts in higher education institutions. The descriptive qualitative design allows the researcher to analyse social phenomena and institutional practices systematically based on information obtained from respondents. Interviews were conducted using both online and onsite methods depending on efficiency considerations and respondent availability. At Bina Nusantara University, interviews were conducted face-to-face, while interviews at Universitas Tarumanagara and Universitas Multimedia Nusantara were conducted online using WhatsApp voice calls and Zoom Meeting platforms. The use of multiple interview methods provided flexibility in the data collection process while ensuring that respondents could participate comfortably and effectively. This research design enables the researcher to obtain detailed and contextual information regarding sustainability reporting implementation within universities.

### *Research Target/Subject*

The target population of this study consists of professional teaching staff at universities located in the LLDikti III region. The sample selection was conducted purposively based on specific criteria, namely universities that have sustainability reports implementing materiality concepts based on GRI and SASB frameworks. Based on the analysis conducted through surveys and interviews, the final research sample included several universities with different sustainability reporting practices, namely Universitas Tarumanagara, Bina Nusantara University, and Universitas Multimedia Nusantara. The informants involved in this research include Eunike Endariahna Surbakti, S.Kom., M.T.I. from Universitas Multimedia Nusantara, Hanes Wie, S.T. from Universitas Tarumanagara, and Dr. Yunita Wijaya Handranata, B.Eng.,

M.M., CERA from Bina Nusantara University. These informants were selected because of their professional expertise and involvement in sustainability-related activities within their respective institutions.

### *Research Procedure*

The research procedure began with identifying universities in the LLDikti III region that implement sustainability reporting practices using GRI and SASB materiality concepts. After determining the research objects, the researcher prepared structured interview guidelines containing questions related to the implementation of sustainability reports, differences between GRI and SASB materiality concepts, the impacts of materiality implementation, and the reasons for selecting specific reporting frameworks. The interviews were then conducted directly with selected informants using either onsite or online communication methods. During the interview process, the researcher systematically asked questions that were designed to address the research objectives and hypotheses. The researcher also examined how universities determine report content and analyse sustainability-related topics within their reporting systems. Through this procedure, the study was able to gather detailed information regarding institutional sustainability practices and the application of materiality concepts in university sustainability reports.

### *Instruments and Data Collection Techniques*

The primary instrument used in this study was a structured interview guideline designed to collect relevant information regarding sustainability reporting practices in universities. Data collection techniques consisted of surveys and interviews conducted with professional teaching staff from selected universities in the LLDikti III region. Primary data were obtained directly from interview results involving informants who possess expertise and experience related to sustainability reporting implementation. Meanwhile, secondary data were collected from previous studies, university databases, and institutional documents related to sustainability reports and materiality concepts. The use of both primary and secondary data allowed the researcher to obtain comprehensive information and strengthen the validity of the research findings. Interviews were conducted through face-to-face meetings as well as online communication platforms such as WhatsApp and Zoom Meeting to facilitate efficient data collection while maintaining respondent participation.

### *Data Analysis Technique*

The data analysis technique in this research was conducted qualitatively through several stages, including data reduction, data organization, interpretation, and conclusion drawing. Information obtained from interviews was first transcribed and categorized according to research themes related to sustainability reporting materiality concepts, institutional impacts, and reporting strategies. The researcher then analysed similarities and differences in the implementation of GRI and SASB concepts across the selected universities. The findings were interpreted descriptively to provide a comprehensive explanation of how sustainability reporting practices are implemented in higher education institutions within the LLDikti III region. In addition, the researcher compared the information obtained from different informants and secondary sources to ensure the credibility and consistency of the findings. Through this analysis technique, the study was able to produce an in-depth understanding of the implementation of materiality concepts in university sustainability reports and their contribution to institutional sustainability practices.

## **RESULTS AND DISCUSSION**

Based on the findings obtained from the discussion of this study regarding the concept of materiality in sustainability reports, it can be concluded that the three universities examined tend to adopt the materiality concept developed by the Global Reporting Initiative (GRI). The implementation of sustainability reporting in these institutions demonstrates that social, environmental, and governance aspects are considered highly important in supporting

institutional sustainability. Although each university has its own strategy and emphasis in implementing sustainability practices, the overall orientation remains closely aligned with the GRI framework. This tendency indicates that universities are increasingly aware of the importance of maintaining transparency, accountability, and social responsibility in higher education management. In addition, sustainability reporting is not only viewed as a formal institutional requirement but also as a strategic instrument for improving institutional quality and public trust. Through the adoption of the GRI concept, universities are able to integrate sustainability values into academic, managerial, and social activities within the institution.

**Table 1.** Implementation of the GRI Materiality Concept in University Sustainability Reporting

Aspect of Analysis	Description of Findings
Materiality Concept	The three universities tend to adopt the Global Reporting Initiative (GRI) materiality concept in sustainability reporting practices.
Main Sustainability Focus	Social, environmental, and governance aspects are prioritized to support institutional sustainability.
Institutional Strategy	Each university implements different sustainability strategies and priorities, although all remain aligned with the GRI framework.
Transparency and Accountability	Sustainability reporting is used to strengthen transparency, accountability, and social responsibility in higher education management.
Strategic Function	Sustainability reports are viewed not only as formal requirements but also as strategic tools for improving institutional quality and public trust.
Integration of Sustainability Values	The adoption of the GRI concept enables universities to integrate sustainability values into academic, managerial, and social activities.

The table presents the implementation of the Global Reporting Initiative (GRI) materiality concept in sustainability reporting practices across the three universities examined in this study. The findings demonstrate that all institutions recognize social, environmental, and governance dimensions as fundamental pillars of sustainable development. These dimensions are reflected in various institutional policies, strategic programs, and sustainability-related activities designed to support long-term organizational growth. Although the universities differ in their specific approaches and operational priorities, each institution seeks to align its sustainability agenda with internationally recognized reporting standards. The application of the GRI framework provides a systematic mechanism for identifying and prioritizing material issues that are considered most relevant to stakeholders. Consequently, sustainability reporting serves as an important tool for communicating institutional commitments and achievements. The findings further indicate that sustainability considerations have become increasingly integrated into university governance structures. This integration supports more informed decision-making processes and strengthens institutional resilience. Moreover, the adoption of materiality assessments enables universities to focus resources on issues that generate the greatest social and environmental impact. Therefore, the implementation of GRI principles contributes significantly to enhancing the overall effectiveness of sustainability management within higher education institutions.

The results also indicate that sustainability reporting is not viewed merely as a compliance-oriented reporting activity. Instead, it functions as a strategic instrument for promoting transparency, accountability, and stakeholder engagement within the university environment. Through sustainability reports, universities can communicate their performance and commitments to various stakeholder groups, including students, staff, government agencies, industry partners, and local communities. This process helps build public trust and

strengthens institutional legitimacy. Furthermore, sustainability reporting facilitates continuous monitoring and evaluation of institutional performance in relation to sustainability objectives. The reporting process encourages universities to identify areas requiring improvement and to establish measurable targets for future development. As a result, sustainability reporting becomes an integral component of organizational learning and strategic planning. The findings suggest that universities increasingly perceive sustainability reporting as a mechanism for demonstrating responsible governance and social responsibility. Consequently, reporting activities contribute not only to information disclosure but also to institutional development and long-term competitiveness.

Another important finding is that the adoption of the GRI materiality concept supports the integration of sustainability values into academic activities, managerial systems, and community engagement initiatives. Universities incorporate sustainability principles into teaching, research, and service programs to ensure that sustainability becomes embedded in their core functions. This integration allows institutions to create educational environments that encourage awareness of environmental and social challenges. In addition, sustainability considerations influence managerial decision-making processes, resource allocation, and organizational planning. Universities also utilize sustainability frameworks to guide community outreach and partnership programs that address local and global sustainability issues. Through these initiatives, institutions can generate broader societal impacts while fulfilling their educational missions. The findings demonstrate that sustainability is increasingly regarded as a comprehensive institutional commitment rather than a standalone program. Such an approach enables universities to strengthen their contribution to sustainable development goals. Therefore, the implementation of materiality-based sustainability reporting fosters a more holistic and integrated model of university governance.

The research findings further reveal that Universitas Multimedia Nusantara adopts a materiality approach that incorporates both Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) principles. Despite the inclusion of SASB elements, the overall implementation remains predominantly aligned with the GRI framework. This approach is evident in a variety of institutional processes, including strategic planning activities, annual work meetings, and the formulation of sustainable university objectives. By combining these frameworks, the university seeks to address both stakeholder expectations and organizational priorities. The integration of GRI and SASB principles allows the institution to identify material topics from multiple perspectives while maintaining consistency in sustainability reporting practices. This strategy also enhances the relevance and comprehensiveness of disclosed information. Furthermore, the materiality assessment process supports the identification of sustainability issues that are most significant to institutional performance. As a result, sustainability considerations become embedded within the university's governance and planning mechanisms. The findings suggest that this integrated approach strengthens the effectiveness of sustainability management and reporting.

Despite its strong commitment to sustainability, financial considerations remain a crucial factor in the university's decision-making process. Institutional sustainability initiatives must be carefully aligned with budget availability, financial planning, and organizational capacity. Consequently, university leaders are required to evaluate the economic feasibility of sustainability programs before implementation. This reflects the understanding that sustainable development cannot be achieved without adequate financial resources and effective budget management. The findings indicate that financial materiality continues to play an important role in determining institutional priorities and strategic investments. Sustainability initiatives are therefore assessed not only based on their environmental and social contributions but also on their financial implications. Such an approach ensures that sustainability programs remain viable and can be maintained over the long term. The balance between sustainability objectives and financial capacity enables the institution to pursue continuous improvement while

minimizing operational risks. Therefore, financial considerations serve as an essential component of sustainable university governance.

Overall, the findings demonstrate that Universitas Multimedia Nusantara strives to balance sustainability initiatives with financial efficiency in order to support long-term institutional development. This balance reflects a pragmatic approach to sustainability management, where environmental and social objectives are pursued alongside economic considerations. The university seeks to ensure that sustainability programs generate meaningful impacts while remaining financially sustainable. Such an approach contributes to the achievement of organizational goals and strengthens institutional competitiveness in a rapidly changing higher education landscape. Moreover, the integration of sustainability into strategic planning supports continuous innovation and organizational adaptability. Sustainability practices are therefore implemented not solely to satisfy reporting requirements but also to enhance institutional performance and value creation. The findings suggest that sustainability reporting serves as a catalyst for organizational transformation and strategic development. By embedding sustainability principles into governance structures and operational activities, the university is better positioned to respond to emerging challenges and stakeholder expectations. Consequently, sustainability becomes a fundamental element of long-term institutional success and resilience.

Furthermore, Universitas Multimedia Nusantara utilizes the GRI materiality concept because sustainability-oriented activities are considered capable of improving the institution's reputation and attractiveness to prospective students. Positive institutional activities, adequate campus facilities, and a strong commitment to sustainability significantly influence public perception and student enrolment. From a financial perspective, these conditions indirectly contribute to the achievement of institutional revenue targets. However, despite financial considerations, the university continues to prioritize institutional quality and overall performance. The implementation of the GRI concept has also produced several important impacts, including clearer institutional direction, measurable performance targets, and the establishment of Key Performance Indicators (KPIs) to evaluate institutional achievements. In addition, sustainability reporting provides benefits in the form of strategic roadmaps and long-term planning for future institutional development.

The study also found that Universitas Tarumanagara demonstrates a stronger orientation toward the GRI materiality concept, particularly in social and community-related dimensions. This orientation is reflected in the university's consistent implementation of community service activities (PKM) as part of its institutional commitment to society. One concrete example can be seen in the Faculty of Economics, which collaborates with senior high schools and vocational schools through educational and training programs. These initiatives are intended to provide benefits to surrounding communities while simultaneously strengthening the university's social contribution. The adoption of the GRI materiality concept is closely aligned with the university's vision and mission, which emphasize community empowerment and environmental improvement. Consequently, sustainability practices are not only designed to improve institutional performance but also to generate meaningful impacts for society.

In addition, the implementation of the GRI concept at Universitas Tarumanagara has generated significant institutional benefits, particularly in strengthening accreditation and enhancing the university's reputation. Through tangible contributions to society, the university is able to demonstrate its commitment to sustainability and social responsibility. Community-oriented activities also function as a platform for practical learning and training, enabling both students and communities to develop valuable skills and competencies. This demonstrates that sustainability reporting is not merely an administrative process, but also a reflection of the institution's broader commitment to social development. By integrating sustainability principles into academic and community engagement activities, the university is able to strengthen its institutional identity while improving public trust and recognition.

Meanwhile, the findings indicate that Bina Nusantara University also tends to adopt the GRI materiality concept in its sustainability reporting practices. The university implements various sustainability initiatives, including energy conservation programs, employee welfare policies, and waste sorting systems in campus facilities such as cafeterias. One of the university's primary objectives in applying the GRI concept is to improve cost efficiency through better resource management. For example, escalators, elevators, and lighting systems are scheduled to operate only during specific periods in order to reduce electricity consumption. These measures demonstrate that sustainability practices can simultaneously support environmental responsibility and operational efficiency. As a result, the institution is able to optimize resource utilization while maintaining the quality of campus services and facilities.

Moreover, Bina Nusantara University has developed a strong human resource management system that supports employee protection and welfare. This can be observed through the university's relatively low employee turnover rate, which indicates a stable and supportive working environment. Employee welfare policies are considered an essential component of institutional sustainability because human resources play a critical role in achieving organizational goals. By prioritizing employee well-being alongside environmental sustainability initiatives, the university demonstrates a holistic approach to sustainability management. Overall, the findings of this study confirm that the three universities predominantly adopt the GRI materiality concept in their sustainability reporting practices, although each institution applies the concept according to its own strategic priorities, institutional values, and sustainability objectives.

## CONCLUSION

Based on the findings regarding the implementation of the materiality concept in sustainability reports across the three selected universities within the LLDikti III region, a stronger orientation toward the Global Reporting Initiative (GRI) framework was identified. The analysis indicates that the universities predominantly adopted the principles and disclosure approaches promoted by GRI rather than those emphasized by the Sustainability Accounting Standards Board (SASB). This tendency suggests that higher education institutions place considerable importance on addressing a broad range of stakeholder interests, particularly those associated with social responsibility, environmental stewardship, and community engagement. Consequently, the evidence supports the proposed hypothesis that universities in the LLDikti III region are more inclined to apply the GRI materiality concept in the preparation of their sustainability reports.

The preference for the GRI framework can be attributed to its comprehensive approach to sustainability reporting, which encourages organizations to disclose information related to economic, environmental, and social impacts. In the context of higher education institutions, this framework aligns closely with their mission of contributing to societal development and environmental sustainability. The universities examined in this study demonstrated a commitment to identifying and reporting material issues that affect not only institutional performance but also the welfare of stakeholders and the broader community. As a result, the sustainability reports reflected a multidimensional perspective that extends beyond purely financial considerations and emphasizes accountability toward various stakeholder groups.

Furthermore, the implementation of the GRI materiality concept was evident through several sustainability initiatives undertaken by the universities. These initiatives included efforts to reduce electricity consumption as part of environmental conservation programs, the organization of training and educational forums to enhance stakeholder capacity, and the execution of community service programs (Pengabdian kepada Masyarakat/PKM) aimed at supporting local development. Such activities represent tangible manifestations of the universities' commitment to improving environmental quality and strengthening community

well-being. Therefore, the findings indicate that the application of GRI-based materiality not only guides disclosure practices but also encourages universities to integrate sustainability principles into their operational and social activities.

### AUTHOR CONTRIBUTIONS

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.

Author 2: Conceptualization; Data curation; In-vestigation.

Author 3: Data curation; Investigation.

### CONFLICTS OF INTEREST

The authors declare no conflict of interest

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