



## **Integrating Islamic Economic Principles into Green Campus Implementation: Empirical Evidence from Indonesia Universities**

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### **Abstract**

This study aims to describe the implementation of green campus initiatives at universities in Indonesia, with particular emphasis on how islamic economic principles can further support environmental sustainability. Using the national level UI GreenMetric World University Rankings in the category of Most Sustainable University, three universities were selected as research samples. This field research employed interviews and documentation from sustainability reports and official university websites. The implementation of the green campus was measured using four key instruments: Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Auditing. The findings indicate that all three universities have implemented the stages of environmental awareness, involvement, and reporting, but have not fully implemented environmental auditing. Participation in the UI GreenMetric reflects increasing awareness of sustainability issues among universities and their surrounding communities. Notably, University X demonstrated the highest level of implementation across the four green campus indicators. Futhermore, islamic economic principles such as moderation (*wasatiyyah*), stewardship (*khalifah*), and social responsibility (*maslahah*) offer an ethical and moral foundation to strengthen sustainability efforts in islamic universities. These principles promote the responsible use of resources, discourage wastefulness (*israf*), and encourage equity in resource management. Legitimacy theory supports the notion that organizations must align with societal and environmental value systems, as greater responsibility towards the environment enhances their reputation and public trust. Therefore, integrating islamic economic values into green campus initiatives not only aligns with global sustainability practices but also positions universities as ethical leaders in promoting environmental consciousness.

**Keywords:** Green Campus Initiatives, Khalifah, Maslahah, Sustainability, Wasatiyyah

### ***Abstrak***

*Penelitian ini bertujuan untuk mendeskripsikan pelaksanaan inisiatif kampus hijau di perguruan tinggi di Indonesia, dengan penekanan khusus pada bagaimana prinsip ekonomi Islam dapat mendukung keberlanjutan lingkungan. Menggunakan data peringkat UI GreenMetric World University Rankings pada tingkat nasional dalam kategori Most Sustainable University, tiga universitas dipilih sebagai sampel penelitian. Penelitian lapangan ini dilakukan melalui wawancara dan dokumentasi dari laporan keberlanjutan serta situs resmi universitas. Pelaksanaan konsep kampus hijau diukur melalui empat instrumen utama: Kesadaran Lingkungan, Keterlibatan Lingkungan, Pelaporan Lingkungan, dan Audit Lingkungan. Temuan menunjukkan bahwa ketiga universitas tersebut telah menerapkan tahap kesadaran, keterlibatan, dan pelaporan lingkungan, namun belum sepenuhnya melaksanakan audit lingkungan. Partisipasi dalam UI GreenMetric mencerminkan meningkatnya kesadaran akan isu-isu keberlanjutan di kalangan universitas dan komunitas di sekitarnya. Secara khusus, Universitas X menunjukkan tingkat penerapan tertinggi dalam keempat indikator kampus hijau. Lebih lanjut, prinsip-prinsip ekonomi Islam seperti moderasi (wasatiyyah), kepemimpinan sebagai khalifah (khalifah), dan tanggung jawab sosial (maslahah) memberikan landasan etis dan moral untuk memperkuat upaya keberlanjutan di universitas berbasis Islam. Prinsip-prinsip ini mendorong penggunaan sumber daya secara bertanggung jawab, menghindari pemborosan (israf), dan mendorong keadilan dalam pengelolaan sumber daya. Teori legitimasi mendukung gagasan bahwa suatu organisasi harus selaras dengan nilai-nilai sosial dan lingkungan masyarakat, karena tanggung jawab yang lebih besar terhadap lingkungan akan meningkatkan reputasi dan kepercayaan publik. Oleh karena itu, integrasi nilai-nilai ekonomi Islam dalam inisiatif kampus hijau tidak hanya sejalan dengan praktik keberlanjutan global, tetapi juga menempatkan universitas sebagai pemimpin etis dalam mendorong kesadaran lingkungan.*

**Kata kunci:** *Inisiatif Kampus Hijau, Khalifah, Maslahah, Keberlanjutan, Wasatiyyah*

### **Introduction**

The Sustainable Development Goals (TPB/SDGs) prioritize the implementation principle with inclusiveness, which involves both government and non-government elements such as business actors, philanthropists, community organizations, as well as academics and universities so that more people are involved. Universities play a very important role in achieving TPB/SDGs and must be able to become a center of excellence in the field of science in accordance with their core competencies, prioritize SDGs in the education/teaching process, become a partner of the central and regional governments and other stakeholders in monitor and evaluate the implementation of the SDGs, as well as provide recommendations. The university is strategically positioned to make agreements on key areas for actual

action, in line with the “triple bottom line” or “3 Es” concept of equality, economy, environment, green buildings and education for sustainable development.

In 2010, the University of Indonesia (UI) initiated a World University Ranking which became known as the “UI GreenMetric World University Rankings” to determine the university's sustainable efforts. The UI GreenMetric world university ranking was created as a tool for universities to address sustainability issues facing the world today. Universities can work together to reduce the impact of environmental problems and UI GreenMetric is a non-profit organization so all universities can participate free of charge. In general, UI GreenMetric uses the concept of a sustainable environment which has 3 components, namely environmental, economic and social. Environmental aspects include the use of natural resources, environmental management and pollution control where the economic aspects include profit and efficiency. While the social aspects include education, community and social involvement. These three aspects are used as UI GreenMetric criteria. Currently the UIN GreenMetric network consists of 719 universities from Asia, Europe, Africa, Australia, and Oceania as well as 1,997,294 teaching staff, 16,413,522 students with US\$ 7,529,29,073 research funds for environment and sustainability.<sup>1</sup>



Figure. 1 UI GreenMetric World University Rankings and SDGs

The university's participation in UIGM can help raise awareness in the university and its surroundings about the importance of sustainability issues. UI GreenMetric uses the important role of higher education institutions to raise awareness by assessing and comparing the efforts made by the world of education towards sustainable development, sustainable research, greening campuses and their social impact.

Disclosure of the role of universities in realizing a sustainable campus can be seen through sustainability reporting and information presented on the university

<sup>1</sup>UI Green Metric, “UI GreenMetric World University Rankings 2019,” 2019.

website. Research results in various countries show that some universities have not focused on environmental reporting with almost no economic and social disclosures.<sup>2</sup> UI GreenMetric encourages Universities to create and publish Sustainability Reporting which is reflected in questionnaire questions, which can be an evaluation for the university, Make it easier for other universities to get information and to adapt existing policies at the university, Make it easier for UI GreenMetric Assessors to clarify answers and evidence provided in the questionnaire. Universities that are members of the UIGM ranking Publish Sustainability Reporting through the disclosure of indicators in UI GreenMetric: Arrangement and Infrastructure, Energy and Climate Change, Waste, Water, Transportation, Education and Research.

Islamic economic principles offer valuable contributions to sustainability, particularly in the context of universities' roles in achieving the Sustainable Development Goals (SDGs). The concept of stewardship (*khalifah*), which positions humans as caretakers of the Earth, is central to Islamic teachings on environmental responsibility. This principle aligns with the environmental goals of the SDGs, emphasizing responsible resource management, conservation, and social equity.<sup>3</sup> Additionally, the principle of moderation (*wasatiyyah*) in Islamic economics promotes a balanced approach to resource use, discouraging overconsumption (*israf*) and encouraging sustainability, which is critical for universities aiming to reduce their ecological footprint.<sup>4</sup>

Islamic universities, in particular, are well-positioned to integrate these principles into their operations and curricula, reinforcing their contribution to the SDGs. The notion of *maslahah* (social welfare) further underscores the importance of social responsibility in sustainability efforts, where the welfare of the community

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<sup>2</sup>Rodrigo Lozano, Jordi Llobet, and Gary Tideswell, "Developing a University Sustainability Report: Experiences from the University of Leeds," in *Sustainability Assessment Tools in Higher Education Institutions: Mapping Trends and Good Practices Around the World*, ed. Sandra Caeiro et al. (Cham: Springer International Publishing, 2013), p. 189–203; Lina Dagilienė and Violeta Mykolaitienė, "Disclosure of Social Responsibility in Annual Performance Reports of Universities," *Procedia - Social and Behavioral Sciences*, 20th International Scientific Conference "Economics and Management 2015 (ICEM-2015)," 213 (2015), p. 568–592; Idoya Ferrero-Ferrero et al., "Stakeholder Engagement in Sustainability Reporting in Higher Education: An Analysis of Key Internal Stakeholders' Expectations," *International Journal of Sustainability in Higher Education* 19, no. 2 (2017), p. 313–336; Yi An, Howard Davey, and Harun Harun, "Sustainability Reporting at a New Zealand Public University: A Longitudinal Analysis," *Sustainability* 9, no. 9 (2017), p. 1529; Birowo Yasbie and Zuni Barokah, "Sustainability Reporting By Universities In Indonesia Abstract," *The Indonesian Journal of Accounting Research* 21, no. 3 (2018), p. 363–394.

<sup>3</sup>Mohammad Hashim Kamali, *Principles of Islamic Jurisprudence*, 3rd Revised ed., Vol. 3, Issue 1/2 (Cambridge: Islamic Texts Society, 2003).

<sup>4</sup>Muhammad Umer Chapra, *The Islamic Vision of Development in the Light of Maqasid Al-Shari'ah*, Occasional Papers Series 15 (London - Washington: The International Institute Of Islamic Thought, 2008), p. 7.

and future generations is prioritized.<sup>5</sup> As Islamic economic thought prioritizes justice, equity, and the well-being of society, it naturally aligns with the “triple bottom line” approach of balancing environmental, economic, and social sustainability in the Green Campus movement. This ethical framework encourages universities to not only meet sustainability standards set by initiatives like the UI GreenMetric but also to excel in promoting environmental stewardship as a core part of their institutional mission.<sup>6</sup>

Incorporating Islamic economic principles into the Green Campus initiatives can enhance the depth of sustainability efforts in universities. Through frameworks like UI GreenMetric, universities can showcase how Islamic values guide their actions in reducing environmental impact, fostering social responsibility, and promoting educational excellence. The participation of universities in UI GreenMetric also reflects their commitment to sustainability through transparent reporting on key indicators related to environmental management, energy use, and education on sustainability. This approach not only helps universities achieve SDGs but also strengthens their moral and ethical leadership within their communities and beyond.<sup>7</sup> Thus, combining the principles of Islamic economics with sustainability initiatives enhances the role of universities in addressing global environmental challenges while maintaining a commitment to ethical, balanced, and socially responsible practices.

Islamic economic principles play a crucial role in supporting sustainability initiatives, especially within the context of university contributions to achieving the Sustainable Development Goals (SDGs). These principles, such as stewardship (*khalifah*), moderation (*wasatiyyah*), and social responsibility (*maslahah*), emphasize the ethical use of resources and align with the environmental, economic, and social dimensions of sustainability. Universities, particularly Islamic institutions, are in a unique position to integrate these values into their operations and curricula, fostering a stronger commitment to sustainability. For example, the principle of *wasatiyyah* encourages balanced resource use and discourages wastefulness (*israf*), which is essential for creating sustainable campuses.

The growing involvement of Islamic universities in global sustainability efforts, such as the UI GreenMetric World University Rankings, demonstrates their commitment to addressing environmental challenges. In 2023, over 20 Islamic universities participated in the UI GreenMetric rankings, showcasing their progress in areas like waste management, water conservation, and renewable energy implementation (UI GreenMetric, 2023). Institutions such as the International Islamic University Malaysia (IIUM) have become leaders in sustainability,

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<sup>5</sup>Habib Ahmed, “Maqasid Al-Shari’ah and Islamic Financial Products: A Framework for Assessment,” *ISRA: International Journal of Islamic Finance* 3, no. 1 (2011), p. 149–160.

<sup>6</sup>Aam Slamet Rusydiana, “Islamic Finance and Sustainable Development Goals (SDG), A Bibliometric Review,” *Journal of Islamic Economics Literatures* 1, no. 1 (2020), p. 1–10.

<sup>7</sup>Rusydiana, p. 1–10.

incorporating green building designs and energy-efficient systems into their operations, reducing energy costs by 30% annually.<sup>8</sup>

In addition to these initiatives, Islamic finance is increasingly supporting renewable energy projects. Indonesia's issuance of the world's first green sukuk raised \$2.5 billion to fund sustainable development projects, including research led by universities on renewable energy.<sup>9</sup> These efforts reflect the broader alignment between Islamic economics and sustainability, where ethical investment and social welfare are prioritized. As universities continue to embed these values, they enhance their role as key actors in the global movement toward sustainability, contributing not only to the SDGs but also to fostering environmentally conscious leadership within their communities.

Islamic economics plays a crucial role in advancing sustainability initiatives, particularly within universities striving to contribute to the Sustainable Development Goals (SDGs). The integration of Islamic economic principles such as stewardship (*khalifah*), moderation (*wasatiyyah*), and social responsibility (*maslahah*) offers a robust ethical foundation for promoting environmental, economic, and social sustainability. These principles align with global sustainability efforts and can be effectively applied in various sectors, including finance, renewable energy, and higher education.

Islamic finance, which adheres to the principles of ethical investment and resource conservation, has experienced rapid growth globally. It is projected that by 2024, assets in Islamic finance will surpass \$3.69 trillion.<sup>10</sup> This growth is driven by an emphasis on investments that promote environmental sustainability, particularly in renewable energy and sustainable infrastructure. Islamic finance is increasingly being leveraged to support sustainable development projects, including those led by universities. By promoting research and education in sustainable investments, universities can serve as catalysts for the wider application of Islamic economic principles in environmental sustainability.<sup>11</sup> Islamic universities are also at the forefront of sustainability efforts. A notable example is the International Islamic University Malaysia (IIUM), which has integrated sustainability into its campus operations. IIUM has implemented energy-saving programs, waste management systems, and water conservation initiatives. These efforts culminated in IIUM ranking 90th in the 2023 UI GreenMetric World University Rankings, making it one

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<sup>8</sup>International Islamic University Malaysia (IIUM), "Sustainability Initiatives at IIUM," 2023.

<sup>9</sup>Ministry of Finance Indonesia, "Indonesia's Green Sukuk: Financing Sustainable Development and Renewable Energy," 2021.

<sup>10</sup>Thomson Reuters, "State of the Global Islamic Economy Report 2020/2021," 2021.

<sup>11</sup>Alfred Kammer et al., *Islamic Finance: Opportunities, Challenges, and Policy Options* (Washington DC.: International Monetary Fund, 2015).

of the leading Islamic institutions in sustainability.<sup>12</sup> This demonstrates how Islamic universities are translating ethical principles into practical sustainability actions.

Green building projects, which align with both Islamic economic principles and global sustainability goals, are gaining traction in higher education institutions. For instance, the University of Jordan has adopted energy-efficient systems and sustainable architecture to reduce its environmental impact. As a result, the university has achieved significant reductions in energy consumption, cutting costs by approximately 30% annually.<sup>13</sup> This example highlights the practical application of Islamic economics in optimizing resource use and promoting environmental sustainability. Islamic universities are increasingly participating in global sustainability initiatives such as the UI GreenMetric World University Rankings. In 2023, over 20 Islamic universities took part in these rankings, contributing to the assessment and reporting of their sustainability efforts. These institutions have shown progress in key areas like waste management, water conservation, and the implementation of renewable energy systems.<sup>14</sup> Their participation reflects a growing commitment to addressing global environmental challenges through the lens of Islamic economic principles.

Islamic economic principles are playing a pivotal role in promoting renewable energy investments. For example, in Indonesia, Islamic financing structures such as sukuk have been utilized to fund renewable energy projects. In 2021, Indonesia issued the world's first green sukuk, raising \$2.5 billion to support environmentally friendly projects, including university-led research in renewable energy.<sup>15</sup> This initiative illustrates how Islamic finance can drive sustainable development in alignment with the principles of ethical investment and resource stewardship.

Studies have shown that university-led sustainability initiatives, especially those aligned with Islamic economic principles, lead to significant long-term economic and social benefits. The introduction of sustainability curricula and green campus operations has been linked to a 20% increase in student awareness of environmental issues and a 15% improvement in local community engagement with sustainability projects.<sup>16</sup> This data underscores the critical role that universities play in educating future generations about sustainability and integrating Islamic ethical

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<sup>12</sup>International Islamic University Malaysia (IIUM), "Sustainability Initiatives at IIUM", 2024.

<sup>13</sup>Jeffrey B. Webb (editor) and Christopher R. Fee (editor), *U.S. Green Building Council. Dalam Energy in American History: A Political, Social, and Environmental Encyclopedia (2 Volumes)* (New York, NY: Bloomsbury Publishing, 2024).

<sup>14</sup>UI GreenMetric, "World University Rankings: Sustainable Development in Islamic Universities," 2023.

<sup>15</sup>Ministry of Finance Indonesia, "Indonesia's Green Sukuk: Financing Sustainable Development and Renewable Energy."

<sup>16</sup>Quan-Hoang Vuong, Le Anh Vinh, and Tran Trung, *Academic Contributions to the UNESCO 2019 Forum on Education for Sustainable Development and Global Citizenship* (Switzerland: MDPI, 2021).

values into their operations. However, until now in Indonesia, there is no regulation that requires universities to disclose social information related to the activities carried out, especially the responsibility of universities to the environmental impact of the activities carried out, while the benefits for the ethics of institutional sustainability are enormous. Disclosure of the role of universities in realizing a sustainable campus is voluntary and has been carried out by universities that are members of the UI GreenMetric World University Rankings. Based on this, the research objective is to analyze the implementation of Green Campus at universities in Indonesia.

In Islamic economics, qualitative data analysis can be used to highlight the alignment between university practices and Islamic values. Analyzing data from universities that implement Green Accounting through an Islamic economics lens allows researchers to assess how well these institutions integrate Islamic principles like *wasatiyyah* (moderation) and *israf* (avoidance of waste) in their sustainability practices.<sup>17</sup>

This study adopts a qualitative descriptive method through field research. Data were collected via semi-structured interviews with university administrator, supplemented by analysis of sustainability reports and green campus websites. The purposive sampling method was used to select three universities participating in the UI GreenMetric Rankings. The data analysis employed thematic coding based on four green campus indicators: Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Auditing, framed within Islamic economic concepts. Islamic economics encourages the responsible use of environmental resources and the transparent reporting of these activities. The use of interviews and documentation from university leaders and stakeholders should emphasize accountability, an important principle in Islamic finance and economics.<sup>18</sup> This aligns with the objectives of *khalifah* (stewardship), where individuals and institutions are accountable for their environmental impact.

The integration of Islamic economic principles into research methods can enhance the ethical framework of sustainability studies, particularly in the case of Green Campus initiatives. Islamic economics emphasizes the ethical use of resources, transparency, and accountability, which are essential in the evaluation of sustainability practices such as Green Accounting. Field research methods in Islamic economics often incorporate ethical considerations, especially when dealing with social and environmental issues. Islamic research frameworks encourage the inclusion of stakeholder perspectives to ensure that data collection is comprehensive and reflects the principles of *maslahah* (public welfare) and *amanah* (trust). When studying Islamic universities and their sustainability initiatives, it is crucial to incorporate Islamic economic ethics into interviews and documentation processes to

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<sup>17</sup>Rusydiana, "Islamic Finance and Sustainable Development Goals (SDG)," p. 1–10.

<sup>18</sup>Chapra, *The Islamic Vision of Development in the Light of Maqasid Al-Shari'ah*.



ensure that the findings align with the broader goals of ethical governance and environmental stewardship.<sup>19</sup>

The four indicators of Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Auditing can be effectively measured using frameworks from Islamic economics, which promote ethical environmental practices. Islamic accounting principles, known as *hisbah*, ensure that organizations maintain ethical practices in managing resources and reporting environmental impact. The adoption of Islamic environmental accounting emphasizes not only financial performance but also social and environmental accountability, ensuring that universities fulfill their stewardship responsibilities.<sup>20</sup> The universities selected for this study, including the University of Indonesia, Raden Intan State Islamic University Lampung, Muhammadiyah University of Yogyakarta, and State University of Yogyakarta, can be evaluated not only based on their participation in the UI GreenMetric but also on how their sustainability practices align with Islamic economic principles. By incorporating Islamic values into their green campus initiatives, these universities not only improve their environmental performance but also fulfill their ethical and social responsibilities.

The use of Islamic economics in this research methodology ensures that the evaluation of Green Accounting practices is holistic and grounded in ethical values, contributing to both academic rigor and the practical application of sustainability within the Islamic framework.

Although Islamic universities in Indonesia increasingly participate in the UI GreenMetric program, limited studies have explored how Islamic economic values are operationalized in actual green campus practices. Most previous research remains normative or conceptual, lacking empirical verification. This study addresses this gap by analyzing university practices through the lens of *khalifah*, *wasatiyyah*, and *maslahah*, thus contributing to the intersection of Islamic economics and sustainability in higher education. This study adopts a qualitative descriptive method through field research. Data were collected via semi-structured interviews with university administrator, supplemented by analysis of sustainability reports and green campus websites. The purposive sampling method was used to select three universities participating in the UI GreenMetric Rankings. The data analysis employed thematic coding based on four green campus indicators: Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Auditing, framed within Islamic economic concepts.

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<sup>19</sup>Asyraf Wajdi Dusuki and Nurdianawati Irwani Abdullah, "Maqasid Al-Shari'ah, Maslahah, and Corporate Social Responsibility," *American Journal of Islam and Society* 41, no. 1 (2007), p. 10–35.

<sup>20</sup>Mahmoud A. El-Gamal, *Islamic Finance: Law, Economics, and Practice* (New York, NY: Cambridge University Press, 2006).

### **Islamic Economics and Legitimacy Theory**

Islamic economics emphasizes the importance of ethical behavior, social responsibility, and environmental stewardship, which align with legitimacy theory. Organizations, including universities, are expected to align their activities with the values and expectations of society. In Islamic economics, these values are grounded in principles like khalifah (stewardship) and maslahah (public welfare), which emphasize the ethical use of resources and responsibility towards both society and the environment.<sup>21</sup> By adopting these principles, universities can legitimize their activities in the eyes of their stakeholders, thereby enhancing their reputation and societal acceptance.

### **Stakeholder Theory and Islamic Social Responsibility**

Stakeholder theory in the context of Islamic economics is often tied to the concept of amanah (trust). Organizations, including educational institutions, are entrusted with the responsibility to safeguard societal interests, especially regarding sustainability. Islamic universities, for example, should actively engage with their stakeholders—students, faculty, local communities—by implementing socially responsible initiatives like the Green Campus program. This is in line with the Islamic ethical framework, where accountability to both human and environmental stakeholders is essential.<sup>22</sup>

### **Green Campus Initiatives and Islamic Environmental Stewardship**

Islamic universities have been progressively implementing Green Campus initiatives as part of their social and environmental responsibility. These initiatives resonate with Islamic economic principles such as wasatiyyah (moderation) and israf (avoiding waste). The commitment to sustainability through energy-efficient buildings, waste management, and resource conservation reflects the broader goal of maqasid al-shariah (objectives of Islamic law), which prioritizes the protection of life, intellect, property, and the environment.<sup>23</sup> Implementing environmental management systems and environmental audits aligns with these principles, further legitimizing university operations in the eyes of both Islamic and global stakeholders.

### **Environmental Management Accounting and Islamic Finance**

Islamic finance, with its ethical investment principles, provides a framework for financing green projects in universities. The concept of green sukuk, for instance, has been used in Indonesia to fund renewable energy projects and sustainability initiatives within Islamic institutions. Environmental management accounting in this

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<sup>21</sup>Chapra, *The Islamic Vision of Development in the Light of Maqasid Al-Shari'ah*.

<sup>22</sup>Dusuki and Abdullah, "Maqasid Al-Shari'ah, Maslahah, and Corporate Social Responsibility," p. 10–35.

<sup>23</sup>Fazlun Khalid, "Islam and the Environment – Ethics and Practice an Assessment," *Religion Compass* 4, no. 11 (2010), p. 707–716.

context is essential for tracking and reporting sustainability efforts, ensuring transparency, and aligning with Islamic values of accountability and stewardship.<sup>24</sup> By implementing these systems, universities can enhance their social and environmental performance, thus gaining legitimacy in both Islamic and global contexts.

### **Islamic Universities and Global Sustainability Standards**

The participation of Islamic universities in global sustainability rankings like the UI GreenMetric reflects their commitment to aligning Islamic principles with international standards. This not only enhances their legitimacy but also demonstrates their leadership in promoting environmental and social responsibility. By integrating Islamic ethical values into their sustainability reporting and management practices, universities contribute to the broader goal of achieving the SDGs while maintaining compliance with Islamic economic frameworks.<sup>25</sup>

Legitimacy and stakeholder theory state that organizations must be able to adapt to the value system that has been applied by society and the environment. Among other things, the company's business is realized through social disclosure. This is carried out with the aim that the activities and activities of the organization are legitimized in the eyes of the community. The more forms of responsibility an organization undertakes to its environment, the better the image and reputation of the organization will be. Ahadis et.al. argued that mining regulations issued by the government improve community welfare and confirm regulatory theory, especially the theory of public interest.<sup>26</sup>

The term green campus can be defined as an ethical quality policy in the activities of the university community (students, lecturers, administrative staff), through responsible management of the educational, cognitive, workforce, and environmental impacts of the university, in participatory dialogue with the community to promote human development. sustainability in four steps: (1) commitment, (2) self-diagnosis, (3) compliance, and (4) accountability.<sup>27</sup> Green campus can be considered as a university philosophy as an ethical approach to developing and engaging with local and global communities in order to sustain social, ecological, environmental, technical, and economic development. Green campus can be implemented well if the campus can implement environmental management accounting correctly. Environmental management accounting is limited in use and fragmented in organizations at the reactive and preventive stages except for using environmental management accounting for cost savings and

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<sup>24</sup>El-Gamal, *Islamic Finance*.

<sup>25</sup>Rusyadiana, "Islamic Finance and Sustainable Development Goals (SDG)," p. 1–10.

<sup>26</sup>Hamartoni Ahadis et al., "Mining Regulation and It's Impact on Public Welfare," *Geomate Journal* 19, no. 72 (2021), p. 225–30.

<sup>27</sup>José Luis Vázquez, Ana Lanero, and Oscar Licandro, "Corporate Social Responsibility and Higher Education : Uruguay University Students' Perceptions," *Economics & Sociology* 6, no. nr 2 (2013), p. 145–57.

efficiency improvements. However, the findings suggest that and when organizations progress into higher levels of cleaner production strategy development, there is a relatively high level of use of environmental management accounting in terms of integrative tools, and for control and stewardship purposes.<sup>28</sup>

The practice of social responsibility of universities or green campuses has also attracted the attention of the Asian region. The Association of Southeast Asian Nations Network (ASEAN) proposes a conceptual framework for AUN University Social Responsibility and Sustainability with the following main components: (1) teaching and learning, research and academic services, (2) university governance and administration, (3) community involvement, and (4) campus life to promote green campus practices and address social, economic, and environmental challenges faced in the ASEAN Community.

Research of Chen et.al.,<sup>29</sup> found that most of the actual practice and strategic plans were focused on achieving academic service. Thus, further investigation of green campus components, practices, and how exactly to create such a green campus impact should be examined in the future. The process of implementing environmental management accounting at the University of Bologna has been able to implement its main concepts, namely academic autonomy and freedom, as a new form of social responsibility. This accountability to the whole of society involves personal improvement in the interest of society and for its main concerns: climate change, global injustice, environmental protection and recycling.<sup>30</sup> Lindrianasari et.al.,<sup>31</sup> found that the theory of regulation (particularly for public interest theory) can clearly explain the reasons why the four variables research have increased after the environmental regulations issued. Their research found similar results in all companies listed on stock exchanges in three developing countries, namely Indonesia, Malaysia and Thailand, related to new policies on social and environmental responsibility.

An organization can be categorized as taking part in protecting the environment if it has Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Auditing. Therefore, it can be concluded that at least four factors are needed in terms of organizational

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<sup>28</sup>Nuwan Gunarathne and Ki-Hoon Lee, "Corporate Cleaner Production Strategy Development and Environmental Management Accounting: A Contingency Theory Perspective," *Journal of Cleaner Production* 308 (2021), p. 127402.

<sup>29</sup>Shu-Hsiang Chen, Jaitip Nasongkhla, and J. Ana Donaldson, "University Social Responsibility (USR), Identifying an Ethical Foundation within Higher Education Institutions," *Turkish Online Journal of Educational Technology* 14, no. 4 (2015), p. 165–172.

<sup>30</sup>Ruxandra Vasilescu et al., "Developing University Social Responsibility: A Model for the Challenges of the New Civil Society," *Procedia - Social and Behavioral Sciences*, Innovation and Creativity in Education, 2, no. 2 (2010), p. 4177–4182.

<sup>31</sup>Lindrianasari et al., "Social and Environmental Responsibility in Developing Countries: A Theoretical Approach to Regulation," *Geomate Journal* 15, no. 49 (2021), p. 47–52.

responsibility for the environment, namely environmental awareness, environmental involvement, environmental reports, and environmental audits.<sup>32</sup>

Evana et.al.,<sup>33</sup> said that public acceptance of mining companies is influenced by several factors, including the cost of living, quality of the environment, community involvement, improved infrastructure, the impact of other industries, and public welfare. By grounding their Green Campus initiatives in Islamic economics and legitimacy theory, universities can enhance their role in promoting sustainability. The integration of Islamic principles such as khalifah and maslahah ensures that universities fulfill their responsibilities to both society and the environment, aligning with stakeholder expectations and global sustainability goals. This approach also allows universities to improve their image and reputation, further legitimizing their operations and contributions to societal welfare.

The university's participation in the UI GreenMetric World University Rankings can be an indication of the university to realize a Green Campus. Universities that are members of the UIGM ranking publish Sustainability Reporting through the disclosure of categories and assessment indicators for the UI GreenMetric World University Rankings: Arrangement and Infrastructure, Energy and Climate Change, Waste, Water, Transportation, Education and Research. The categories and weights of points in the UI GreenMetric World University Rankings are as follows.

Table 1 Categories and Their Weighting Used in UI GreenMetric World University Rankings

No	Categories	Percentage of Total Points (%)
1	Setting and Infrastructure (SI)	15
2	Energy and Climate Change (EC)	21
3	Waste (WS)	18
4	Water (WR)	10
5	Transportation (TR)	18
6	Education (ED)	18
TOTAL		100%

Source: UI GreenMetric Guidelines, 2019

<sup>32</sup>Alan S. Dunk, "Product Quality, Environmental Accounting and Quality Performance," *Accounting, Auditing & Accountability Journal* 15, no. 5 (2002), p. 719–732; Yousef F. Jahamani, "Green Accounting in Developing Countries: The Case of U.A.E. and Jordan," *Managerial Finance* 29, no. 8 (2003), p. 37–45.

<sup>33</sup>Einde Evana et al., "Public Acceptance of Mining Companies in Indonesia," *Geomate Journal* 19, no. 72 (2021), p. 159–165.

Based on information of the table above, category of Energy and Climate Change (EC) has the highest score in the UI GreenMetric World University Rankings assessment, followed by the category of Waste (WS), Transportation (TR), Education (ED), Setting and Infrastructure (SI), and Water (WR). ). UI GreenMetric World University Rankings is managed by a team under the Rector of Indonesia University. The team members come from various academic backgrounds and experiences, such as Environmental Sciences, Engineering, Architecture and Urban Design, Computer Engineering, Dentistry, Public Health, Statistics, Chemistry, Physics, Linguistics and Cultural Studies.

Based on the 2019 UI GreenMetric Guidelines, the Setting and Infrastructure (SI) category provides an overview of campus tendencies towards a green environment and aims to trigger participating universities to provide more green open spaces for reforestation and protecting the environment as well as sustainable energy. The Energy and Climate Change (EC) category provides an overview of the use of energy-efficient equipment, implementation of smart building/automation building/intelligent building, policies on the use of renewable energy, total use of electrical energy, energy conservation programs, elements of green building, adaptation to climate change and mitigation programs, policies for reducing greenhouse gas emissions and carbon footprints. The Waste (WS) category is related to waste treatment and recycling activities in creating a sustainable environment. The Water (WR) category is related to water conservation programs, water recycling programs, the use of water-saving equipment, and the use of treated water. The Transportation (TR) category is related to the transportation system that plays an important role in carbon emissions and pollution levels on campus. The Education (ED) category relates to the availability of sustainability-related courses offered on campus, research funding for sustainability research, indexed scientific publications related to environment and sustainability published annually, campus events/activities (e.g. conferences, workshops, awareness raising , training, etc.) related to environmental and sustainability issues, student organizations at both the faculty and university level related to environmental sustainability, university sustainability websites, and the availability of university sustainability reporting.

The empirical findings in this study reveal that while all universities demonstrate awareness, involvement, and reporting initiatives, none have formal environmental auditing mechanism in place. These findings emerged from interview data and document reviews, distinguishing them from literature based insights discussed earlier.

Several stages that can be carried out are through the four stages, namely *Environmental Awareness*, *Environmental Involvement*, *Environmental Reporting*, and *Environmental Auditing*. The stages of the Environmental Awareness Indicators are as follows:

Table 2 Stages of Environmental Awareness Indicators in Planning for Green Campus Implementation in Indonesia

Indicators	X	Y	Z
<u>Environmental Awareness</u>			
There are regulations regarding the environment	v	v	x
Philosophy of university leadership	v	v	v
The support of Human Resources (HR) and Economic Resources (SDE)	v	v	v
Support for research master plan and community service	v	v	V

The Environmental Awareness stage is to build awareness and commitment to the importance of preserving the environment. The University leadership strongly supports the existence of the university as an environmentally friendly campus. University leaders generally have a philosophy about the environment. Based on the results of an interview with one of the managers of the university's green campus Z, the leadership's commitment to building environmental awareness is manifested in the form of:

1. Place the UI green metric ranking as one of the performance indicators of university leaders and use the UI GreenMetric World University Rankings form as a green campus document;
2. Build infrastructure and facilities that refer to green building standards;
3. Build facilities by prioritizing reforestation;
4. There is a recycling program in the treatment of waste, water, plastic, glass;
5. Provide zero emission transportation;
6. Organize community service activities and environmental-based research designs;

Efforts to build environmental awareness are carried out through posters, campaign activities and appeals. To foster a sense of environmental concern, the campus has socialized the call for no smoking, maintaining cleanliness, an appeal to save light and air conditioning when not in use, a carbon reduction campaign, a plastic waste reduction campaign and other non-binding appeals throughout the campus area. However, University Z has not yet had a written rule issued by the university leadership which includes obligations and sanctions related to violations of these appeals.

In general, based on the presentation of the results of interviews, study documentation on the Sustainability Report and information available on the special green campus website, as well as the awards that have been achieved in recent years including the acquisition of the UI Green Metric World University Ranking, it can be stated that the leadership of University Z has high commitment to build environmental awareness and become a sustainable campus. At university X

according to the facts on the ground with the proven commitment of the university to uphold good governance of the university and the new jargon at the university "Greening Your Campus, Greening Your Life". This jargon is in line with the university's vision as stated in the statute, namely the realization of the university as an international reference in the development of integrative-multidisciplinary Islamic science with an environmental perspective in 2035. In addition, the campus also held a "Car Free Day". In order to improve the management of green campuses and accelerate the realization of the Vision, the university gives awards to study programs and faculties related to environmental management. This award is known as the Environmental Management Awards (EMA). At university Y, the university leadership has a high commitment to making the university an environmentally friendly campus. This is evidenced by a university issuing a Rector's Regulation on green campuses. The stages of the Environmental Involvement Indicators are as follows:

Table 3 Stages of Environmental Involvement Indicators in Planning for Green Campus Implementation in Indonesia

Indicators	X	Y	Z
<b>Environmental Involvement</b>			
The existence of environmental units in universities	v	x	x
Availability of funds for environmental protection	v	v	v
Availability of programs or procedures that reduce consumption of natural resources	v	v	v
Availability of environmental safety studies if the entity uses machines in its operational activities	v	v	v

Environmental involvement can be seen through the existence of a special team that is formed directly under the supervision of the appointed university leadership and evaluates the implementation and measures the effectiveness of green campus implementation. University Z does not yet have a special division/work unit that is specifically responsible for handling green campus implementation, but it is attached to related bureaus/units, such as:

- The General Bureau regulates water, green space cleanliness, bicycles, electricity, and others; Bureau of Information Systems makes programs/applications for paperless office ;
- Special activities regarding green campuses are carried out by ad hoc bodies or committees, for example carbon reduction campaigns, plastic waste reduction campaigns, etc;



- c. Infrastructure development refers to green building standards designed by a special team;
- d. Activities related to green campus rankings are carried out by the Strategic Data and Information Center, the Planning and Development Agency under the coordination of the Vice Chancellor for Governance, Cooperation and International Affairs.;
- e. Routine activities related to environmental regulation are adjusted to the appropriate organizational structure and governance;
- f. Temporary activities are also adjusted to the appropriate organizational structure and governance.



Figure. 2 The Implementation of Solid Waste Management in Y University

Work governance regarding the implementation of green campus refers to the Decree (SK) of the appropriate bureau officials as well as the Decree (SK) and duties for ad hoc bodies or special committees. At university Y the team is still ad hoc and the team coordinates directly with the Vice Chancellor for Division 2 regarding funding and infrastructure development.

The campus provides a special budget or funding for the green campus program as stated in the University RKT. The university's budget for infrastructure, facilities, personnel costs, including Research Funds Dedicated to Sustainability Research is disclosed in the university's Sustainability Reporting and is one of the fillings in the questionnaire in the UI Green Metric World University Rankings.

Since 2011, Z University has special programs in the context of conserving natural resources and the environment, such as setting most of its open space area with trees growing, constructing more smart buildings, paperless behavior and efficient energy appliances (Air conditioning with the VRV technology, LED lighting in most buildings), recycling program in the management of waste, water, plastic, glass, Providing zero emission transportation.

Regarding education and curriculum design, the University through several study programs has opened several courses related to the environment. The trend of data on environmental involvement shows that the indicators of environmental involvement are in the high category because many components or environmental conditions at University Z are already good. In 2019, University X formed a Sustainable and Environmentally Insight Campus Development Team (TPKBBL)

through the Chancellor's Decree. The Stages of Environmental Reporting Indicators are as follows:

Table 4 Stages of Environmental Reporting Indicators in Planning for Green Campus Implementation in Indonesia

Indicators	X	Y	Z
<u>Environmental Reporting</u>			
Environmental performance report	v	x	v
Performance reports are reported continuously	v	x	v
Performance report published	v	x	V
The environmental performance report is attached with publication	v	x	V

Environmental reporting is required for the decision-making process as well as for the purpose of disclosing material and relevant information about the university. Activities in order to support the implementation of the greencampus are contained in the Sustainability Report which generally contains the achievements/indicators of the UI Green Metric World University Ranking. The Sustainability Report is published by Universities X and Z every year on the relevant greencampus web. Documentation is carried out on videos stored on YouTube, social media, and the university's greencampus web. The Stages of *Environmental Auditing Indicators* are as follows:

Table 5 Stages of Environmental Auditing Indicators in Planning for Green Campus Implementation in Indonesia

Indicators	X	Y	Z
<u>Environmental Auditing</u>			
There is an audit report regarding the implementation of a green campus at the university	x	x	X
There is an internal supervisory unit (SPI) that audits the implementation of the green campus at the university	x	x	X

The Environmental Auditing stage is carried out to ensure whether the performance of environmental conservation programs run by universities has been carried out effectively and efficiently is the existence of environmental performance audits. This is measured based on answers to the availability of environmental performance audit reports or university greencampus implementations. Until now,

the Internal Audit Unit or the University's Internal Supervisory Unit does not yet have a special program related to auditing programs, funds, and environmental performance carried out by the University. In other words, there has never been an audit of the performance of the greencampus implementation, both from internal and external parties.

Based on 4 stages, universities in their planning to implement Green Campus have met the stages of environmental awareness, environmental involvement, and environmental reporting. All universities have not met the environmental auditing stage. The following is a graph of the percentage of achievements in the stages of implementing green campus in Indonesia:

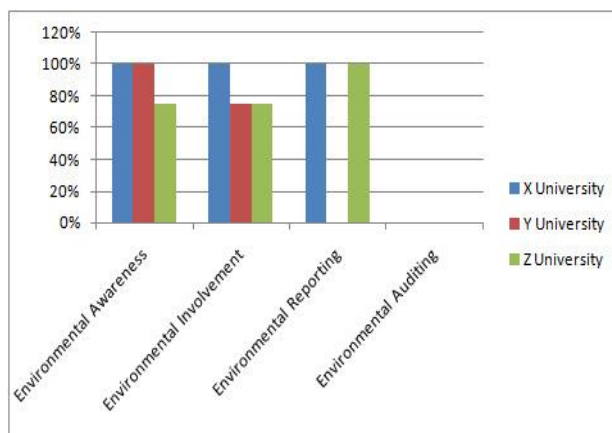


Figure. 3 graph of the percentage of achievements in the stages of implementing green campus in Indonesia

The university's participation in UI Green can be an indication that the university has awareness in the university and its surroundings about the importance of sustainability issues. University X has the highest percentage of achieving 4 green campus implementation instruments. Based on the graph above, at the environmental awareness stage, University X and Y have a higher percentage than University Z. At the environmental involvement stage the highest percentage value is owned by University X. At the environmental reporting stage, University Y has not yet done. At the environmental awareness stage, environmental reporting, but universities X and Z have done environmental reporting. Meanwhile, no university has implemented environmental auditing yet.

The empirical findings in this study reveal that while all universities demonstrate awareness, involvement, and reporting initiatives, none have formal environmental auditing mechanism in place. These findings emerged from interview data and document reviews, distinguishing them from literature based insight discussed earlier.

### Islamic Economics and Institutional Responsibility

Islamic economics places significant emphasis on *khalifah* (stewardship) and *maslahah* (public welfare), principles that underscore the responsibility of institutions, including universities, to manage resources ethically and sustainably. Universities participating in the UI GreenMetric World University Rankings, through categories like energy and climate change, waste management, and transportation, are enacting their role as stewards of the environment. By promoting sustainability initiatives, these universities not only improve their ranking but also fulfill their Islamic ethical obligations towards environmental care. The principle of *maslahah* aligns with the idea that university initiatives should serve the welfare of the community and the environment, ensuring long-term benefits.<sup>34</sup>

The green campus initiative is part of a broader effort to implement environmental sustainability principles in higher education institutions, aligning with the concept of *maslahah* in Islamic economics. According to Chapra,<sup>35</sup> the principle of *maslahah* or public welfare in Islamic economics emphasizes the achievement of well-being that balances moral, social, economic, and environmental aspects, aiming to maintain sustainable harmony between society and nature.<sup>36</sup> Therefore, universities, as institutions that play a major role in shaping the mindset of the younger generation, have a moral and social responsibility to support environmental balance. This responsibility is not only to fulfill educational goals, but also to provide long-term benefits to society and the surrounding environment.

In the context of *maslahah*, the role of educational institutions such as universities includes the responsibility to implement programs that have a positive impact on the environment and society. The theory of *maqasid al-shariah*<sup>37</sup> formulated by al-Ghazali emphasizes that environmental preservation is an important part of the protection of the five main goals of sharia, namely religion, soul, intellect, heredity, and property.<sup>38</sup> By utilizing campus resources wisely, universities can support the sustainability of ecosystems and prevent environmental damage that will negatively impact the wider community. This aspect of protection can be applied in the form of waste management, energy conservation, and resource-saving practices that are in line with the concept of *maslahah* which is oriented

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<sup>34</sup>Chapra, *The Islamic Vision of Development in the Light of Maqasid Al-Shari'ah*.

<sup>35</sup>Chapra.

<sup>36</sup>Muhammad Umer Chapra, *The Future of Economics: An Islamic Perspective* (Leicester: The Islamic Foundation, 2000), p. 31.

<sup>37</sup>Maqasid al-Shariah is the purpose, value, and faidah to be achieved from the guidance of sharia both globally and in detail. Read more in Ahmad al-Raisuni, *Al-Fikru al-Maqasidi Qawa'iduhu Wa Fawa'iduhu* (Ribat: Dar Al-Baida', 1999), p. 13.

<sup>38</sup>Abu Hamid al-Ghazali, *Al-Mustasfa Min 'Ilm al-Usul* (Mesir: Al-Matba'ah al-Amiriyyah, 2003), p. 257; Jasser Auda, *Maqāsid Al-Sharī'ah: A Beginner's Guide* (London-Washington: International Institute of Islamic Thought (IIIT), 2008), p. 4-5.

towards common welfare.<sup>39</sup>

Institutional responsibility from the perspective of *maslahah* also includes the spiritual and moral role of the university as an agent of change. According to Zarqa, the success of an institution in implementing *maslahah*-based programs reflects its commitment to social and environmental responsibility as a form of devotion to God.<sup>40</sup> Universities can integrate these values through education that engages students in socio-ecological activities, such as plastic reduction campaigns or recycling programs, thereby fostering a collective awareness of the importance of environmental sustainability for future generations. By research, scientific and technical advances in Europe took place within an intellectual environment of increasing secularism, which had a strong impact on the social sciences, including economics.<sup>41</sup>

Based on this concept, it is evident that institutional responsibility in supporting green campus initiatives reflects the principle of *maslahah* in Islamic economics, aimed at achieving communal well-being. This perspective also underscores the importance of integrating Islamic ethics in environmental management, so that universities not only focus on material aspects but also consider the moral and social dimensions that support sustainable development. Through the application of *maslahah* values, universities are expected to contribute to creating a more prosperous, just, and ecologically sustainable society.

### **Green Campus and Islamic Environmental Ethics**

The philosophy behind the Green Campus initiative can be linked to Islamic environmental ethics, where the concept of *wasatiyyah* (moderation) is central. The high weighting of the Energy and Climate Change category in the UI GreenMetric ranking reflects the emphasis on minimizing the environmental footprint of universities. Islamic economics promotes moderation and the avoidance of wastefulness (*israf*), which directly ties into the categories of waste management, water conservation, and sustainable energy use in the GreenMetric framework. Universities that align their policies with these ethical principles not only advance in global rankings but also embody the Islamic mandate to avoid excess and maintain balance in the use of natural resources.<sup>42</sup>

The Green Campus is a concept aimed at creating an environmentally friendly and sustainable campus environment. The implementation of a green campus aligns with Islamic environmental ethics, which emphasize the importance

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<sup>39</sup>Asyraf Wajdi Dusuki and Nurdianawati Irwani Abdullah and Nurdianawati Irwani Abdullah, "Maqasid Al-Shari'ah, Maslahah, and Corporate Social Responsibility," *American Journal of Islamic Social Sciences* 24, no. 1 (2007), p. 33.

<sup>40</sup>M. Anas Zarqa, *Islamic Economics: An Approach to Human Welfare* (Leicester: The Islamic Foundation, 1989), 29.

<sup>41</sup>Murniati Mukhlisin, Nurizal Ismail, and Reza Jamilah Fikri, "Mind the Gap: Theories in Islamic Accounting and Finance, Islamic Economics and Business Management Studies," *ISRA International Journal of Islamic Finance* 14, no. 3 (2022), p. 333–48.

<sup>42</sup>Khalid, "Islam and the Environment – Ethics and Practice an Assessment," p. 707–716.

of preserving nature as a trust from God. Islam views humans as khalifah or stewards of the earth, bearing the responsibility to maintain balance and ecosystem sustainability as an act of devotion to the Creator.<sup>43</sup> In this context, the Green Campus is seen not only as an institutional responsibility but also as a spiritual and moral obligation to protect nature.

The connection between the Green Campus and Islamic environmental ethics is also reflected in the concept of “*al-amr bi al-ma’ruf wa al-nahy ‘an al-munkar*” (promoting good and preventing harm), which is relevant in reducing the negative impact of human activities on the environment. In a campus setting, promoting good can be realized through environmental education and campaigns, while preventing harm can be applied through effective waste and energy management policies. In Islam, humans are commanded to protect nature and avoid causing damage on earth, as nature is God’s perfect creation. Through Green Campus policies, educational institutions contribute to preventing environmental damage and maintaining ecosystem balance, in line with Islamic environmental ethics.

By implementing a green campus, universities are expected to play an important role in educating and raising environmental awareness among students, who will ultimately bring these values into wider society. Islamic environmental ethics provide a moral foundation for sustainability, making efforts to preserve nature part of religious, social, and humanitarian responsibility. Thus, the Green Campus is not merely an administrative step or a concept, but a realization of Islamic teachings to protect nature as part of a comprehensive commitment to spirituality and communal well-being.

### **Environmental Auditing and Accountability in Islamic Economics**

One of the gaps identified in the study is the lack of environmental auditing in the sampled universities. Islamic economics stresses the importance of *amanah* (trust) and accountability in managing resources and ensuring transparency. Environmental auditing plays a crucial role in holding universities accountable for their sustainability efforts. This aligns with the Islamic concept of *hisbah* (accountability), where institutions are required to monitor and report their performance, especially in environmental stewardship. Introducing environmental audits as part of the Green Campus initiatives would enhance transparency and reflect the ethical management expected within an Islamic economic framework.<sup>44</sup>

Environmental auditing and accountability within the green campus concept play a crucial role in ensuring that educational institutions implement environmental sustainability principles effectively and responsibly. In Islam, environmental auditing and accountability reflect humanity’s responsibility as stewards (*khalifah*) of the earth, where every action and policy must consider its impact on nature and societal well-being. From an Islamic perspective, humans are entrusted with

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<sup>43</sup>Beth Blissman, review of *Review of Religion and the Order of Nature*, by Seyyed H. Nasr, *Review of Religious Research* 40, no. 2 (1998), p. 182–184.

<sup>44</sup>El-Gamal, *Islamic Finance*.

maintaining the balance of nature, and any activity that may harm the environment must be held accountable as a form of spiritual and moral commitment.<sup>45</sup> Thus, environmental auditing in educational institutions serves as an instrument to evaluate the extent to which implemented policies and practices align with sustainability principles and ecological responsibility.

The principle of accountability in Islam is based on the concept of hisbah, which requires individuals or institutions to be responsible for the actions they take. Hisbah serves as a supervisory mechanism in society to ensure that actions taken are in accordance with Islamic values and beneficial to the public good.<sup>46</sup> In this context, environmental audits can be seen as a form of modern hisbah that emphasizes transparency and supervision in the management of natural resources on campus. Thus, environmental audits and accountability according to Islam demand that educational institutions not only comply with environmental regulations, but also carry out their mandate to minimize negative impacts on nature.

Islam also teaches that every individual will be held accountable for their actions, as stated in the Qur'an, Surah Al-Anbiya, verse 35. This includes responsibility toward the environment, where environmental auditing on campus serves as a reminder that every policy enacted will be accountable in the future. Therefore, accountability in Islamic economics is not only material but also spiritual, as in Islam, every action has a moral dimension and must be oriented toward the common good. Thus, environmental auditing on campus from an Islamic perspective is not only related to economic efficiency or regulatory compliance but is also a moral trust to protect nature.

The finding that environmental auditing remains unimplemented reflects a gap between sustainability discourse and institutional accountability. This supports the legitimacy theory, where partial compliance may indicate symbolic adoption rather than full integration. From an Islamic perspective, the absence of hisbah (accountability) mechanism contradicts the ethical mandate of amanah, suggesting an area for institutional improvement.

### **The Role of Universities in Promoting Sustainable Development through Islamic Values**

The role of Islamic universities in promoting sustainable development can be strengthened by embedding Islamic economic principles in their Green Campus strategies. The categories in the UI GreenMetric, such as education and research, are critical for fostering an understanding of environmental responsibility among students. Islamic economics encourages not only responsible management but also the dissemination of knowledge that promotes societal well-being. By offering sustainability-related courses and supporting environmental research, universities contribute to the broader goal of *maqasid al-shariah* (objectives of Islamic law),

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<sup>45</sup>Blissman, "Review of Religion and the Order of Nature," p. 182–184.

<sup>46</sup>Dusuki and Abdullah, "Maqasid Al-Shari'ah, Maslahah, and Corporate Social Responsibility," p. 10–35.

which includes the protection of life and the environment.<sup>47</sup>

The role of universities in promoting sustainable development through Islamic values is increasingly significant in the modern era. Universities have a responsibility as higher education institutions not only to prioritize academic excellence but also to promote ethical principles and sustainability-oriented values, such as embedding ethical content within curricula and courses. From an Islamic perspective, sustainable development aims to balance the fulfillment of human needs with environmental preservation, where humans are entrusted as *khalifah* or stewards of the earth. In this context, universities play a major role in instilling in students the understanding that sustainable development is not only an academic responsibility but also a moral and spiritual one.

According to the *maqasid al-shariah* theory, which includes the protection of religion, life, intellect, lineage, and wealth, these values are relevant in advancing sustainable development, where universities can equip students with an education that considers spiritual, ethical, and environmental aspects as part of their *shariah* responsibilities. This education can be implemented through a curriculum that integrates Islamic values with sustainability principles, such as ethics in natural resource use and environmental stewardship. Thus, Islamic values-based universities can nurture a generation committed to sustainability and communal well-being.

Through various initiatives such as sustainability-based curricula, Green Campus programs, and community service projects, universities can play a vital role in building awareness of the importance of sustainable development. This awareness becomes a foundation for students to become future leaders who are mindful of environmental, social, and economic issues in line with Islamic values. Thus, universities serve as institutions that not only provide intellectual education but also cultivate character committed to global sustainability and collective well-being, in accordance with *shariah* goals and Islamic teachings that emphasize well-being in this world and the hereafter.

### **Stakeholder Engagement and the Theory of Maslahah**

The involvement of stakeholders, such as students, faculty, and local communities, in Green Campus initiatives resonates with Islamic economic principles. Stakeholder theory in Islamic economics is deeply rooted in *maslahah*, where all actions are taken to ensure the welfare of the community. Universities that engage with their stakeholders through environmental campaigns, recycling programs, and green building initiatives are fulfilling their role in safeguarding the environment for the benefit of current and future generations. This engagement can lead to stronger institutional legitimacy and enhance the university's reputation, aligning with the Islamic ethical framework.<sup>48</sup>

Integrating Islamic economic principles into the implementation of Green

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<sup>47</sup>Rusydiana, "Islamic Finance and Sustainable Development Goals (SDG)," p. 1–10.

<sup>48</sup>Dusuki and Abdullah, "Maqasid Al-Shari'ah, Maslahah, and Corporate Social Responsibility," p. 10–35.



Campus initiatives and the UI GreenMetric World University Rankings offers a comprehensive approach to sustainability. Concepts like khalifah, maslahah, wasatiyyah, and amanah provide a moral and ethical framework for universities to enhance their environmental, social, and economic responsibilities. By embedding these values into their green campus strategies, universities not only improve their global ranking but also strengthen their alignment with the goals of sustainable development as mandated by both Islamic teachings and international sustainability standards.

Through the application of the principle of khalifah, or human stewardship over the environment, universities can educate students and staff to actively participate as caretakers of nature. This principle emphasizes the responsibility of each individual and institution to preserve ecosystems and conserve natural resources. In the context of a Green Campus, the khalifah principle can be realized through environmental policies that support resource conservation, such as increasing green spaces. By recognizing their role as stewards of the earth, universities encourage the campus community to take greater responsibility in environmental management, contributing to the creation of a sustainable campus ecosystem.

The principle of maslahah, which focuses on the common good, also provides a strong foundation for universities to ensure that every policy and program implemented brings broad benefits. In the Green Campus context, maslahah is applied by considering the long-term impact of each activity on environmental and community well-being. For instance, policies to reduce plastic use and promote eco-friendly transportation not only reduce pollution but also set an example for the surrounding community on the importance of sustainability. This aligns with shariah goals to maintain balance in the use of natural resources for the well-being of current and future generations.

The principle of wasatiyyah, or moderation, encourages universities to adopt a balanced approach in achieving sustainability goals. Moderation in resource use, such as water and energy, as well as in infrastructure planning, ensures that universities avoid wastefulness and excessive exploitation that could harm the environment. In green campus management, wasatiyyah requires that every action taken considers a balance between utilization and conservation, thereby minimizing negative impacts on the environment.

The principle of amanah, or responsibility, provides a strong moral basis for universities in carrying out each green initiative. As institutions with a critical role in shaping future generations, universities are entrusted with educating and promoting sustainability seriously and continuously. By integrating amanah into Green Campus policies and strategies, universities demonstrate their commitment to Islamic values while meeting societal expectations in environmental stewardship.

Referring to these various concepts, the application of Islamic economic principles within Green Campus initiatives not only helps universities achieve higher rankings globally in the UI GreenMetric World University Rankings but also offers

long-term benefits for environmental and community welfare. The integration of these values enriches the meaning of sustainability, making it a moral and spiritual obligation for educational institutions. In this way, universities serve not only as academic centers but also as role models in realizing balanced and sustainable development in accordance with Islamic teachings.

## Conclusion

This study demonstrates that while universities in Indonesia have made significant progress in implementing Green Campus initiatives, particularly in areas of environmental awareness, involvement, and reporting, there remains a gap in fully adopting environmental auditing practices. The participation of universities in the UI GreenMetric World University Rankings reflects a growing commitment to sustainability within both academic institutions and their surrounding communities. Furthermore, Islamic economic principles, such as moderation (*wasatiyyah*), stewardship (*khalifah*), and social responsibility (*maslahah*), offer a robust ethical foundation to further enhance these sustainability efforts. By aligning with these principles, universities not only fulfill their environmental responsibilities but also bolster their legitimacy and reputation as ethical leaders in sustainability. Integrating Islamic economic values with Green Campus initiatives provides a comprehensive approach that supports global sustainability goals while promoting responsible resource management and equity within the educational context. This study provides empirical evidence that while Indonesian Islamic universities have progressed in awareness and reporting, the absence of auditing indicates a lack of comprehensive accountability. The integration of Islamic economic principles *khalifah*, *maslahah*, *wasatiyyah* offers a valuable ethical framework to reinforce these initiatives. Theoretically, this study enriches the discourse on Islamic economics in higher education institutions. Practically, it encourages policymakers to embed Islamic environmental ethics in regulatory framework, thereby enhancing institutional responsibility and transparency. This research contributes to the development of Islamic economics in Indonesia by offering empirical insight into how values such as stewardship and social welfare can be embedded in institutional sustainability practices, particularly in the education sector. It bridges ethical theory with applied environmental management in Islamic universities.

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