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Luky Patricia Widianingsih

PhD Candidates, Faculty Economic and Business, University Brawijaya, wlukypatricia@gmail.com

Iwan Triyuwono

Lecturer of Faculty of Economic and Business, Universitas Brawijaya, Indonesia

Ali Djamhuri

Lecturer of Faculty of Economic and Business, Universitas Brawijaya, Indonesia

Rosidi Rosidi

Lecturer of Faculty of Economic and Business, Universitas Brawijaya, Indonesia

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Abstract

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Keywords

university social responsibility, entrepreneurship, feminist approach, transformative ecofeminism

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University Social Responsibility from the Transformative Ecofeminism Perspective

Luky Patricia Widianingsih¹, Iwan Triuwono², Ali Djamhuri³, and Rosidi⁴

¹PhD Candidate, Faculty Economic and Business, Universitas Brawijaya
and Lecturer of School of Business and Management, Universitas Ciputra, Indonesia
^{2,3,4}Lecturer of Faculty of Economic and Business, Universitas Brawijaya, Indonesia

This study aims to find conceptual innovations, with a focus on the scope of University Social Responsibility in the perspective of transformative ecofeminism. The basic belief that guides action in this research is the transformative worldview. The research approach is based on feminism with the data collection process carried out by observation, in-depth interviews, documentation, and FGDs. The two data research rigour strategies chosen were to maintain the credibility (internal validity) and reliability of the research data through triangulation of techniques and sources and to carefully review the documentation of research procedures/protocols and databases. The presentation of data and the results of the study used a “spiral data analysis.” This process was carried out by data management, making memos, categorizing, and interpreting data to presenting the final research report. The sample is stated with ten key informants used as participants. The results of the study provide a framework for the scope of USR, which consists of eight dimensions in which there are 27 indicators that direct the university's actions in realizing its social responsibility. IPE (Integrity, Professionalism, Entrepreneurship) organizational culture becomes a reinforcing value in realizing the goals of each dimension.

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Introduction

There are several myths (beliefs) that must be dismantled as a struggle to raise awareness regarding the issue of social responsibility at universities. One approach used to understand this condition is demystification, which is interpreted as an effort to change the awareness that often occurs in those who are less empowered to be brought to an enlightened situation (Reinharz, 1992). This is one way of thinking in the feminist approach in seeing reality.

First, social responsibility is often interpreted as nothing more than philanthropy. The meaning of social responsibility is not only philanthropic activity but also about efforts to contribute to the organization's contribution to sustainable development. Social responsibility also demonstrates the legal and ethical commitment of the organization, as well as its ability to provide proactive solutions to the challenges the organization faces on social and environmental issues (Gomez-Vasquez, 2015; Vasilescu, et al., 2010). There is a gap that does occur in previous academic research on the issue of reporting because there is not yet a development framework to analyze how universities implement the principles of social responsibility in their management.

Second, only corporations are considered to have the urgency to carry out social responsibility, while universities do not need it because there is no damage that occurs in an academic organization. The university should also seek to reflect on the impacts and risks of its operational activities, where the university must also identify what has been done and to whom, who influenced them, and how they also participate in the overall objectives of social responsibility both locally and globally, socially, and overall environmental sustainability (Vallaey, 2018). This practice differs from the practice of corporate social responsibility, related to the specific role and unique impact that is the concern of the university itself. Universities should plan, develop, communicate, and evaluate USR practices to create a campus that is responsible, has social knowledge management, creates professional education, and increases social participation.

Third, the issue of corporate social responsibility is believed to be far more complex, interesting, and more urgent to be pursued in various research spaces rather than linking it with universities. Empirical evidence is still insufficient to be able to provide a more accurate picture of perceptions of what actions key stakeholders should take related to university social responsibility practices (Belyaeva et al., 2018). They further revealed that the issue of USR is a relatively new area of research, although in practice there is a need to adopt it immediately by universities considering the role of the university itself as a “thought leader.” Although the role of education for sustainable development has now been universally recognized (Ragazzi & Ghidini, 2017), sadly, the practice of social responsibility in universities in the world today is still volunteer-based and has not been explored; very little research has attempted look at this diffusion of sustainability within universities (Alonso-Almeida, et al., 2014; Gomez-Vasquez & Vargas Preciado, 2015; Nejati et al., 2011). The focus of university research is still on the number of publications, but not on the applicability of academic research and how the research helps society (Nejati et al., 2011). In addition, Ismail and Shujaat (2019) admit that research in social responsibility for universities is still unclear and lacking; only a few studies report the application of CSR into educational institutions (Hernández & Mainardes, 2016).

Fourth, universities are believed to be neutral and generally accepted so that it is impossible for their existence to have a massive goal; namely, to contain a movement. Observations of the top 100 universities or business schools in the US show that social responsibility has become a trend that has made it a joint movement among universities in Hispanic America or Spanish America (Gomez-Vasquez, 2015; Gomez-Vasquez & Vargas Preciado, 2015). The development of university social responsibility has also been accepted as a model in facing the challenges of the new era of society in Europe (Vasilescu et al., 2010). Likewise, in observations of the 10 best universities in the world, the USR issue has also become a shared commitment (Nejati et al., 2010). The university has tried to direct the issue of its social responsibility activities by referring to the ISO 26000 standard. From this it can be concluded that the academic background has accepted the issue of social responsibility as something of a change or sustainability movement that must be done.

Fifth, teaching on the issue of social responsibility is believed to be sufficient only to be carried out in learning modules in classrooms rather than continuing it in the form of joint action. The pattern of social responsibility carried out by universities is still largely mainstream. The university began to require students to take certain modules as well as some teaching activities that teach about social responsibility such as seminars, conferences, internships, and other special activities (Matten & Moon, 2004). More than that, universities should have the courage to appear as agents of change for their social communities.

Sixth, mutually negating trade-offs will always exist between profit goals and sustainability goals, especially for private (non-government) universities that must independently support their operations. The sad phenomenon is realizing that universities often come with a bigger profitable goal in preparing their students than sustainability goals, so that

in curriculum design there are still many universities that do not include environmental, social issues, fair operational practices, and attention to human rights. It should be fully integrated into the curriculum (Gomez-Vasquez & Vargas Preciado, 2015; Matten & Moon, 2004). Economic rationality underlies all decision-making choices. This thought is being raised, because it is a necessity for universities to exist without dehumanizing humans and respecting the natural environment.

The dynamics of good governance practices require universities to start reformulating their socially responsible initiatives and including efforts to promote USR (Vallaes, 2018). The relationship between the university and all its stakeholders is realized by implementing social responsibility; this seems to emphasize how the balance of economic goals can also work together with social goals and the surrounding environment. The patriarchal culture has declined in various aspects; therefore, an alternative approach is needed in responding to reality. The basic view of ecofeminism assumes that the trigger for the problem is not human centrism, but androcentrism. This is not to say that the problem is with men, but that the problem is a way of thinking that belittles women and nature. This oppressive conceptual framework has three elements; namely, a hierarchy of values (where women and nature are despised), value dualism, and the logic of domination (Buhr & Reiter, 2014). The promise and strength of ecological feminism (ecofeminism) is that it provides a distinctive framework both for understanding feminism and for developing an environmental ethic, which takes the relationship between women's domination and nature's domination seriously (Reyes, 2017). Transformative ecofeminism was chosen because it carries the goals of the struggle for ecology and feminism to bring about a change.

This research is an attempt to find new concepts and be able to improve what has been there before. When referring to the five levels of theorization (Llewelyn, 2003), the level of theorization which is the focus of this research is at the third level of theorization; namely, concept theorization. Conceptual innovation can open a “way of seeing” perspective that did not exist before. New concepts also represent different ways of thinking and acting. The flow of feminism is a concrete example of this conceptual innovation because it provides a new perspective that allows its supporters to act differently and even leads to the emergence of a new movement that challenges something that was considered normal before. Concept theorization is done by explaining practice, creating meaning and significance by connecting the subjective and objective worlds of experience. Supporting this, Wing-Hung Lo and colleagues (2017) call USR a concept of life that is still in the exploratory stage. The research site is one of a private university in Indonesia. With certain considerations, the name of the university is covered. The abbreviation “UA” is used as a label for the university's name in this paper. UA comes with the strength of its Entrepreneurship spirit. Therefore, this research is directed to find answers to the following question: How is the scope of university social responsibility perceived from the perspective of transformative ecofeminism?

Methodologically, this research provides an alternative new paradigm in seeing the reality of university social responsibility practices. Generally, social responsibility issues are studied using mainstream theories such as stakeholder theory, agency theory, signaling theory, legitimacy theory, or other economic theories (Buhr & Reiter, 2014; Vallaes, 2018). Theoretically, this research provides scientific development of the findings of USR's conceptual innovation. The scope of USR and the new meaning of the USR concept found in this study can provide input for local governments regarding the wide opportunities for partnerships and synergies with universities which can be initiated in building social responsibility programs for communities and the natural environment. Practically, the research results can encourage finding university best practices in carrying out their social responsibility activities.

Literature Review

USR Development

UNESCO has emphasized the important role of universities related to their social commitment to the communities where they interact and carry out their educational roles, which is considered a fundamental milestone, which is part of efforts to achieve the latest global goal; namely, the Sustainable Development agenda in 2030 (United Nations, 2015). The role and participation of universities is very much considered in supporting the achievement of these goals. The civic commitment and active role as citizens carried out by university members towards the surrounding communities they serve have been seen as something that needs to be strengthened through USR practices (Vasilescu et al., 2010).

The university is an important pillar in society and is also responsible for its operational impact on the stakeholders (students, educators, non-educators, alumni, and local communities); where the university seeks to identify the impacts and risks associated with its daily routine activities, as well as reflecting on initiatives that have a positive impact on their communities (Gomez-Vasquez, 2015; Vallaey, 2018). The practice of university social responsibility will improve the relationship between the university and its community, even, for example, the university cooperating with the community in reformulating its teaching and research strategies. The practice consists of a dynamic partnership capable of transforming a system that reproduces the impact of misbehavior in which the university participates (Vallaey, 2018).

University social responsibility (USR) is another rendition of the commonly known phenomenon of corporate social responsibility (CSR). It was originally coined keeping in mind the ethical and moral nature of services an educational institution delivers to the society through teaching and development. This discourse with society in an intelligent manner potentially results in influencing human resources (Alshuwaikhat & Abubakar, 2008). The definition explains the responsibility of universities towards society, but it also raises a question of its distinguishing features as it stresses the moral and ethical stance of the universities rather than educational ones (Bernardo et al., 2012). The university also has a unique role as a higher education institution that takes on the responsibility of producing future leaders who have the skills and competencies to capture the importance of socially responsible and sustainable practices in their communities (Matten & Moon, 2004), through promoted values and knowledge, constructed opinions, and various policy trends developed in educating students (Gomez-Vasquez, 2015; Vasilescu et al., 2010), in a transition of perspective towards sustainability (Ragazzi & Ghidini, 2017). In other words, universities are big influencers in practices and ways of thinking that promote sustainability for the new generation.

Universities need to create a healthy climate in carrying out their functions in the future to be able to ensure long-term survival during existing competition. The principle of university social responsibility can no longer be interpreted in an "isolated space" from a traditional concept point of view (Kang, 2015). The ongoing interaction between the organization and the external environment is the basis for achieving a USR. Modern universities have a key influence on their society in several aspects; namely, how they educate, create, and transform knowledge, and technology and management skills into feasible, practical, and solution-oriented ones as expected by their environment, which encourages social development and enables them to be involved in governance locally, nationally, and globally. Universities must respond to the changing social demands of the future and turn them into positive and strategic energy followed by innovation and behavior that can motivate the creation of the dynamics of long and short-term goals of this social responsibility.

Competition in higher education institutions and universities is a reality faced today, both publicly and privately (Mainardes et al., 2012). Therefore, during an increasingly competitive market, marketing has become something that is fundamental to the sustainability and growth of the organization. One of the new trends in the marketing of higher education institutions is doing Social Responsibility (SR), where in recent years there has been a paradigm shift in conceptualizing SR and not considering it as a concept that is exclusively for business (although some time ago there was a belief that only organizations only large ones need to do SR (Hernández & Mainardes, 2016)). Improving the quality of life is the goal of SR, which is carried out with a commitment to contribute to the development of economic sustainability, working together with employees and their families, as well as local communities (World Business Council for Sustainable Development, 2002). USR can be a powerful key to win the current education market competition. Adopting an idea of a responsible, market-oriented strategy can make universities different from other competitors, especially during the challenges of globalization and the rapid expansion of universities (Hernández & Mainardes, 2016). USR can become an important driver of a modern university by making changes to the university culture towards becoming a culture of responsibility. Organizational culture must be aligned with the strategy of responsibility at the university. As social responsibility of organizations is concerned with economic, legal, altruistic, and moral responsibilities, in the same sense, institutions of higher education are required to exceed their fundamental responsibility of developing students and creating research and community outreach and adjust these activities to the concept of USR. Paradigm shifts in modern society have implications for increasing expectations of the role of universities in carrying out goals, commitments, and targets for responsibilities socially in a more responsible manner (Ismail & Shujaat, 2019). The social responsibility element is a regular part of HEIs' administrations. The start of the twenty-first century necessitated that the universities reconsider their roles and positions in the social sphere.

In the local context in Indonesia, some of the recent studies showing this development are described below. Sustainability principles, which direct the activities and policies of the sustainability development of higher education institutions to date, continue to be developed, both in terms of their impact on the environment and related to the roles they play for society. The extent of disclosure that is represented in the ranking measures of sustainability practices is also continuously criticized as an effort to find a scheme that is considered comprehensive and valid in measuring sustainability practices in universities. In Indonesia, this effort has been carried out by the University of Indonesia by creating a ranking with the name UI GreenMetric World University Ranking (UI-GMR) in 2010. The purpose of this ranking is to provide online survey results regarding environmental sustainability conditions and policies related to campuses' Green and Sustainability in Universities around the world. USR disclosure to the public can be done online (through a website). However, Ariesanti et al. (2018) in that research found that only a few universities disclosed the implementation of their environmental activities online from universities in Indonesia that participated in the 2017 UI-GMR ranking. Of the 57 universities in Indonesia that participated, 72% were state universities and 16% were private universities. These results also indicated that environmental disclosure had not been used as a distinguishing factor (differentiation) in building a university's competitive advantage.

The UI-GMR ranking scheme has been followed by various universities both from within and outside Indonesia in assessing the level of their sustainability practices. However, criticism of the UI GreenMetric scheme emerged: it is still considered to have several weaknesses and critical issues that characterize the rating (Ragazzi & Ghidini, 2017). UI-GMR does not require a minimum level of achievement of university sustainability practices (both in the category of indicators and individual questions), so of course, in the end, all universities

can participate in it. In addition, UI-GMR also does not provide information related to the breadth of sustainability achievements of a participating university; there is no score in the UI-GMR structure. Whereas the existence of a score can allow the expression of the degree of sustainability, thus making ranking easier. Each category and/or indicator is also based on the minimum and maximum numbers derived from the perceptions of the participating universities, so that the element of relativity is very high on UI-GMR because it depends on the data provided by the participating universities themselves. This relative rating system can make a university's ranking unstable; for example, if other universities improve their sustainability quality, while one university has not made any changes, then the ranking will automatically change shortly thereafter. The rating system should be independent of the environmental performance of all other participants. Therefore, UI-GMR is called a very sensitive rating because the method causes universities to be uncertain of their ranking and the results are difficult to interpret, difficult to communicate to the public, and difficult if you want to make a sustainability planning policy. This condition is certainly an opportunity as well as motivation for this research to examine more deeply the structure of the scope of USR as part of the sustainability mission.

Other research conducted at Indonesia's top three universities based on the Ministry of Research, Technology and Higher Education in 2017 (namely Universitas Gadjah Mada [UGM], Institut Teknologi Bandung [ITB], and Institut Pertanian Bogor [IPB]) shows that the university has attempted to direct its governance as a sensitive institution to the surrounding social problems (Setiawan & Davianti, 2018). These efforts are carried out by complying with the provisions of social responsibility based on the ISO 26000 standard. Two areas that are of concern to the university are integrating USR in theory in the curriculum and integrating USR in practice in service to the community. The areas of organizational governance, human rights, labor/labor practices, environmental aspects, fair operational practices, issues to consumers, and engagement with the community are covered in ISO 26000. Several universities are indeed trying to find standards that deemed appropriate for them to communicate their USR practices. Based on the description above, it is important to be able to understand USR in the local context, as well as to see its development globally. This is because the ecological and social aspects that shape the pattern of USR practice must represent the context of the needs of the local community as a manifestation of the goal of solving local community problems. The value of excellence as an entrepreneurship university owned by this research site will show the uniqueness of the university's social responsibility practices that will enrich the development of USR.

Ecofeminism as a Cure for Earth Wounds

Within environmental philosophy, there is a section of discourse that focuses on social justice, political theory, and philosophy, and the relationship between these issues and the environment. Reyes (2017) shows that ecofeminism is considered a superior theory in environmental philosophy when it comes to social and environmental justice issues; it fulfills all the criteria of how environmental ethics should be. As a social and political movement, ecofeminism unites environmentalism with feminism, both of which have an interrelated and causal relationship. There is a broad consensus among ecologists that it is the economic and social systems built on this patriarchal image and structure that are leading to the destruction of the Earth (Becker, 2010).

Ecofeminism provides a central place for the values of care, love, friendship, trust, and reciprocity. These characteristics lead to a set of basic teachings articulated by Birkeland (1993) in Buhr and Reiter (2014) such as: (a) the fundamental social transformations that are required; (b) everything in nature has intrinsic value; (c) anthropocentric views, instrumentalist

values, and mechanistic models that currently exist must be rejected for a more biocentric view that can understand the interconnectedness of all life processes; (d) humans should not try to “manage” or control nonhuman nature; (e) simply redistributing power relations is not the answer, but everyone must move beyond power; (f) everyone must integrate a false dualism based on male/female polarity; (g) the process is as important as the goal; (h) the private is political, so this struggle must change the ideology that says the morality of the private sphere (women) has no application to the realm of science, politics, and public industry (men); and lastly, (i) the voice of ecofeminism cannot change the nature of the system if only by playing the Patriarchal “game.”

Feminism with the flow of ecofeminism does not want to be stuck with mainstream feminism, which only fights for the value of one party (yin vs yang symbol, feminine vs masculine, female vs male). The struggle for ecofeminism is the concept of contextual equality that respects the diversity of the two sides. They believe that the two sides are not present to eliminate, not to equate because they are different, and not to dominate each other; therefore, harmonious unity is the goal (Megawangi, 1999). The emphasis of ecofeminism lies in the necessity of a complementary relationship between humans and non-humans (Tong, 2006). This school puts the ethical quality as an emphasis on the relationship, and the relationship itself becomes morally significant. Ecofeminism also emphasizes the fact that humans and non-humans are two parts of the same whole universe, so it is a mistake to put them as separate and distinct entities. Since humans and non-human nature have the same advantages and disadvantages when it comes to the future of the environment, these two parties must not only complement each other, but also do so in a caring manner, so we need a relationship that contains a pattern of nurturing and caring between them. In carrying out this complementary relationship, it means that humans and non-human nature have the same fate but run it with different authenticity. In this regard it is important to note that being different is not the same as being separate and different (Megawangi, 1999; Reyes, 2017). Humanity and non-human nature are two parts of the same whole, complementing each other by being different, each bringing an equal contribution to a common goal. With ecofeminism, this difference is considered to strengthen the relationship, and this is the goal that should be celebrated as the victory of this movement. This is not just a difference for the sake of being different, but one that is the result of evolution and should be used to help ensure that humans can care for the environment in a way that benefits all life (Reyes, 2017).

From what has been described above, it can be concluded that ecofeminism presents a new perspective through its efforts to challenge the dominant perspective that occurs in modern society and offers a new behavioral threat in dealing with environmental crises. Ecofeminism provides a new path through its view that is willing to accept the differentiation of the two values of masculine and feminine, so that in it this flow introduces the goal of equality in diversity towards a harmonization. The practice of university social responsibility that uses the philosophy of ecofeminism is expected to be able to touch areas that have been marginalized, subordinated, considered inferior, and exploited because of the cultural structure of modern society which has the potential to also affect the role of universities.

Patriarchal culture has penetrated various aspects including university management; therefore, an alternative approach is needed in responding to reality. The social and environmental responsibility of universities must reflect the goals of the struggle for transformative ecofeminism as a response to various social and environmental pathologies. Preliminary empirical facts on the research site show several records that describe the character traits of considerable masculine values at the university. For example, the aspect of economic responsibility demands independence as a private university, which leads to the goal of profit and revenue growth. Then also the characteristics of the corporate university governance style focus on expansion, innovation, and proactivity in responding to the market; as well as the

characteristics of the development of entrepreneurial values and practices which are part of the social movement's efforts in social transformation. This finding is still an initial surface behavior that needs to be studied more deeply. The empirical facts on the research site are the motivation for researchers to examine more deeply the scope of its USR in a perspective that presents feminine nature in the process through transformative ecofeminism. The scope of USR's transformative ecofeminism will produce a form of social responsibility that is harmonious in its value order.

Methodology

The use of feminism-based research methods can create space for collective reflection which in the process will allow the presence of a new description and analysis of important situations that may need to be developed (Greenwood & Levin, 1998). The basic belief that guides action in this study is a transformative worldview. The basic assumption is that research must be linked with a change agenda for the sake of reform which is expected to be able to provide life changes for the parties and even the institutions in which they live and work, not only for the parties at the research site, but also for researchers who do it can also feel the change for own life (Creswell, 2013). This perspective on reality is in line with the research objectives. The ecofeminism view, which has an ecological and feminist goal, was chosen as a way of seeing the reality in which USR is being held, so it is called a transformative ecofeminism approach. The natural environment (natural setting) of "UA" was chosen to be the research site to explore USR practices which became the unit of analysis for this study.

Role of Informants and Researchers

Feminist research strongly recognized the diversity of people and their opinions and emphasized close engagement with those being studied (Reinharz, 1992). This was a characteristic of feminist research where it was inclusive (Ragazzi & Ghidini, 2017). Informants were selected from various backgrounds to represent diverse voices. The researcher's consideration is that social responsibility is a complex issue whose relationship patterns do not only talk about the university's internal actions but also the substance of its benefits for the environment and society outside the university. Therefore, voices from leaders who provide visionary directions on USR, voices from implementers who execute USR practices, as well as views from parties who are objects of the USR program, are explored. There are eight internal informants from the Rectorate, Head of the Research and Community Service Department and Staff, Property Management Manager, Head of Security, and Head Section of Research and Community Development. Meanwhile, there are two external informants who come from communities. Informants from the community are those who have directly experienced interacting as objects of the USR program. The first informant came from Peniwen Village, in East Java, Indonesia, which now, after receiving assistance from UA, has succeeded in becoming a tourist village. The second informant came from a foundation that helped many young people get further education up to university level. The researcher affirms a belief that the diversity of informants will improve the quality of the research, which will allow the formation of a USR conceptualization. These various opinions need to be listened to because in the view of feminism, every individual has the right to have his/her voice appointed, no matter which structural positions he/she comes from. Researchers are the key instrument in the research process, including the process of data collection and data analysis (Merriam & Tisdell, 2016). Researchers as a key instrument, where the involvement of researchers with actors at UA will help in identifying problems to find value.

Types of Data, Data Collection and Analysis

The data used in this study were primary data and secondary data. Primary data was obtained in the form of actions, expressions, forms of interaction, words, and understanding of the subject under study. Primary data was obtained from in-depth interviews, FGDs data, and observation data. The researcher carried out this process in a semi-structured manner and took notes from interviews and FGDs, as well as recorded and then transcribed them. In-depth interviews and FGDs were directed to find out the meaning of relationship patterns, the domination of values that occurred, mystifications that hindered change, possible opportunities to generate feminine values in USR, as well as consensus on the form of transformative ecofeminism USR scope. The results were transcribed in the interview report. Ethical issues considered include background checks and the extent of job responsibilities to make them relevant, setting appointments at a time and location on campus that is convenient for them, consent to give opinions, and accommodating the use of pseudonyms in publications. The average duration of interviews and FGDs is about two hours per meeting. The language used is Indonesian. The FGD was conducted with the Research and Community Service Department Team (three person), while in-depth interviews were conducted for seven other informants. The researcher's ongoing and continuous engagement with the actors at the research site helps to identify a set of problems and values in the research process. Although the research protocol was used as an instrument to collect data, it was the researcher himself who became the only instrument in collecting information. Secondary data was collected from documents and artifacts which are also sources of data that support research, such as documents on accountability reports for community service activities and documents of the Research and Community Service Department's strategic plans. Data collection was carried out from April of 2020 through August of 2021.

The two data research rigour strategies chosen were to maintain the credibility (internal validity) and dependability (reliability) of the research data through triangulation of techniques and sources, and to carefully examine the documentation of research procedures/protocols and databases. Triangulation is carried out to ensure that data has been collected accurately to produce research results that meet the required level of accuracy.

The presentation of data and the results of the study used a "spiral data analysis" (Creswell, 2013). This process was carried out by data management, making memos, grouping, and interpreting, as well as presenting the results of the research. Transcription of data is processed through coding, categorizing, and creating themes to facilitate interpretation. This process will flow on the research site, open and responsive in nature. The principle that needs to be understood in this regard is that the criteria for research success is whether the actors at the research site have a strong and authentic sense of development and evolution in their practice, their understanding of the practice, and the situation in which they carry out the practice (i.e., in this context, university social responsibility practices). This is relevant to the research objectives.

Results

Delivering Entrepreneurship Value to the Community

UA's vision is "to be a university that creates world class Entrepreneurs with Integrity-Professionalism-Entrepreneurship (IPE) character and nationalism, as well as contributing positively to Indonesia." The mission, first, is "to implement Tridarma's University (Teaching, Research, and Community Outreach) in the field of science and entrepreneurship according to international quality standards." Second, "to entrepreneurially manage the university in

accordance with the principles of good governance” (UA, 2019). UA’s tagline is “Creating World Class Entrepreneurs.” This sign is located below the horizontal version of the logo. From these statements, this university was born with a very firm and “down to earth” vision and mission. Its vision and mission statement clearly states that they are fully present with the desire to make a positive contribution to the nation through entrepreneurial values which are the characteristics that distinguish UA from other universities. The vision statement also implies that although UA is a university that pursues global quality, it still accentuates locality; namely, the nation itself through its contribution.

UA's focus is on creating graduates who are academically superior and possess entrepreneurial values. The mission to create new young-entrepreneurs was started from Founder concern towards the massive amount of unemployment in Indonesia and the society’s failure in adapting to changes which are needed by modern society today. In consequence, by continuing to prioritize the excellence of academic competence in accordance with national education standards, this university has also strengthened its base as a university that provides entrepreneurship education.

The big dream of the existence of UA is reflected in the statement of Founder in the following quote:

It is my vision and the vision of UA to present the best University with an entrepreneurial spirit that illuminates every soul and every corner of the university. We believe that the world today and the world in the future need entrepreneurs who can burn the entrepreneurial spirit, excellent character and who are able to become global players. Of course, all these things require hard work to educate and prepare them, and UA is committed to making this happen. (UA, 2019, p. 3).

This is also in line with Rector’s statement:

All of our students learn to develop the necessary thinking skills and social capabilities to become problem solvers to the real need of different communities... These entrepreneurial capabilities will help our graduates to create values in whatever community they are in. (UA, 2019, p. 5).

The value of entrepreneurship is the spirit of UA in fulfilling its responsibility for society. The elements of creativity and innovation are very explicitly recognized in creating world-class entrepreneurs. Entrepreneurship is a cultural value that is considered “capable of turning dirt and wreckage into gold” through an innovative and sustainable process (UA, 2020a; 2020b). The research findings showed that the value of entrepreneurship was able to give new meaning to USR. Table 1 summarizes how the unique entrepreneurial values that characterize UA have been successfully internalized to strengthen USR practices.

Table 1*Internalization of Entrepreneurship Values in USR*

No	Internalization of Entrepreneurship Values
1	The value of entrepreneurship encourages universities to have broad insights into the community so that they can determine strategic steps that can be taken next.
2	The value of entrepreneurship encouraged universities to become pioneers in creating innovative opportunities in solving problems in society.
3	The value of entrepreneurship encouraged the university through its social responsibility program to creatively maximize resources.
4	The value of entrepreneurship encouraged universities to go through a thorough calculation process to dare taking the risks in carrying out long-term social responsibility programs carried out with the wider community.
5	The value of entrepreneurship encouraged the university to be optimistic with determination in realizing its social responsibility goals.

Source. Researcher Elaboration (2021)

USR Scope

The findings of this study are the scope of USR. The research findings direct the scope of USR which consists of eight dimensions in which there are 27 indicators that strengthen the components of each dimension that will direct the university's course of action in realizing its social responsibility. IPE organizational culture becomes a reinforcement in realizing the goals of each dimension. The findings were obtained from the data analysis process after going through the stages of data management, coding, and categorizing, until a theme was obtained to be interpreted. The values of this organizational culture are lived out in how UA carries out its social responsibility actions. An illustration of the scope of the USR is presented in Figure 1. A detailed explanation of the scope of USR is discussed in the Discussion section.

Figure 1
USR Scope



Source. Researcher Elaboration (2021)

Discussion

The Organization Dimension

This dimension contains several elements from within the organization which then contribute to how UA translates its social responsibility practices, starting with the value of work culture; namely, the organizational commitment to adhere to a certain unique culture that is considered capable of creating an atmosphere within the organization to achieve its goals. This organizational culture value is called the IPE (Integrity, Professionalism and Entrepreneurship) value. The intersection of the three values is lived and passed down in various operational programs. Tika, Linda, and Tyas, who are staff of the Research and Community Service Department from the FGD, revealed that:

From me, it's the values of IPE, then what is listed on the UC logo World Class Entrepreneur is that in terms of education, research, and community service, those values are starting to be implemented, Ma'am.

Second is management leadership, which plays a key role in leading and directing the organization to continue living its calling. Management leadership also talks about how to present leaders who can be role models and inspirations in their views on life. Starting from the Founder, then the leaders at the university who try to translate the Founder's message to the

level of operational action, such as the Chancellor, Head of Research and Community Service Department, and Head of Section in relation to community development. Third is entrepreneurial-based university governance. The limited resources owned by UA as a private university that must ensure its survival independently are able to hone the sensitivity of this organization to be able to have an entrepreneurial mindset in its management. This gives rise to management attitudes such as being oriented towards optimizing the available resources, focusing on achieving targeted priorities, being sensitive to community responses and needs, making risk-calculated decisions, and promoting innovation for the success of ongoing business processes. Agus's statement (Head of Community Service) below shows an example of how the principles of managing funding derived from entrepreneurial values are used in executing programs for the community.

...when we accompanied Peniwen (one of UA's target villages). That's why we don't have money, the money that comes out is only 6 million, Ma'am, from UA. But we must develop this community.
...because for that economic purpose... we always use the principle of entrepreneurship...

Fourth is transparent management. Transparency ensures that every stage of the social responsibility process and activity is carried out in an open and accountable manner. Therefore, transparency is closely related to accountability: how universities ensure that their social responsibility activities can be traced transparently for their accountability in planning, implementation, reporting and evaluation of these activities for the community. Fifth, there is an integration of spiritual-religious elements in the dynamics of the professional world. Yosoma (Rector) confirmed this:

... something that can eventually become personal belief has two aspects. The first one we must talk about, so there must be a rhetorical side which is then discussed again. Sometimes in the form of the IPE creed. But then what is important is also the implementation in the field. So, we must use that as a reference for the rhetorical discussion, the application in the field.

The statement emphasizes that the element of spirituality in the organization is something that must always be turned on. UA provides space for this element to be lived during the thick demands of a professional attitude. Regular worship meetings and customary rituals that reflect this attitude flow naturally without any dogmatic demands.

The Philanthropy Dimension

Social responsibility in a narrow sense is identical to a philanthropic activity carried out by an organization to the community. UA in this context has also built an attitude of concern for various social issues that require support. Although currently and in the future this form of social responsibility has slowly begun to be abandoned, in some activities the movement is still there. For example, when the COVID-19 pandemic became a concern for the Indonesian people, especially East Java, which at the beginning included a high incidence, UA, in coordination with the Faculty of Medicine and the Faculty of Design, carried out a philanthropic movement by providing several health equipment needs such as Personal Protective Equipment clothing, health masks, and hand sanitizers that were formulated by themselves.

In this case, the university's charitable attitude was built, an act of generosity to donate something needed by the community. The example to empathize with the distress of others is not only done by donating in the form of physical goods or certain funds, but also through an execution of volunteer actions in the form of human resources in various social and environmental problems; for example, the actions of those involved in tree planting programs in coastal areas that are experiencing environmental degradation due to abandoned garbage and the problem of coastlines being eroded by sea water. UA's action as a form of response to environmental problems is an example of an action called, 'university volunteering.' To support this, the aspect of caring for humans was also expressed by Tika, Tyas, and Linda in the FGD as follows:

...related to the aspect of caring for fellow human beings, there have been enough scholarships given by UA to not only surrounding cities, but also to Eastern Indonesia. It's for the human, for the care...

Cognition Dimension

This dimension relates to how the university manages the knowledge it has and/or believes in to solve various social and environmental problems. This aspect distinguishes the character of the social responsibility carried out by the university (USR) from the social responsibility carried out by the company (CSR). For universities whose main role is the process of managing information in generating knowledge through various activities or learning activities, this unique feature also affects how universities fulfil their social responsibilities. First is the element of building research work based on social and environmental issues. Its research is directed to become a center of change and a driver for the development of the surrounding community. Radianto as a Head of Research and Community Service Department expresses this:

... so, the role of the Research and Community Service Department is that we will help each Lecturer to be motivated and eager to make their respective contributions for the good of the community they serve...

The community can be started from the closest environment, such as the community around the UA campus... Other communities can be interpreted as people living in areas that are the object or target of our program...

Second is a sustainable development program. The focus of community service activities that have been carried out by UA is on education and entrepreneurship development in the public which is a derivative of UA's vision and mission. Third, there are elements of UA's social responsibility characteristics that lead to the goals of social entrepreneurship (sociopreneur goals). Radianto confirmed this:

One of these social problems can be solved if the community is rich in creativity and innovation so that they have a way of thinking that is always able to find solutions that answer these challenges.

...we always bring the value of entrepreneurship into programs for the community, this is already our unique identity...

This statement was also confirmed by Peni, an informant from the village community who received guidance from UA, as follows:

So, to be honest here, if for example we don't have UC, we don't have a community that has the awareness to manage tourism...

The purpose of Entrepreneurship, however, cannot be separated from the community, because an entrepreneur is not a solo player. The idea of innovation arises from observing social reality, and the impact of innovation will also return to the good of social reality.

Ethics Dimension

The university, as an academic forum in producing useful knowledge for the community, is also required to be able to give full appreciation to a work of scientific thought produced for the public interest. The elements included in this section are the protection of Intellectual Property and Copyright, as well as the existence of a Code of Ethics, which gives full respect to the original work of the UA community to avoid plagiarism. UA has realized this as a form of responsibility to the creator of the work and to the public who benefit from the work. Therefore, UA established the Intellectual Property (IP) Centre in 2019. The importance of this is confirmed by the statements of Tika, Tyas, and Linda below:

How can there be synergy starting from research to finally becoming community service and the output can be copyrighted, commercialized, or utilized by the community?

The statement from Agus, Head of Community Service, also shows it:

So, Intellectual Property, Copyright, Code of Ethic, I think this is important because usually if people are enthusiastic, they are targeted, then they may forget about legal boundaries.

This aspect is one of the characteristics of the form of social responsibility that distinguishes universities and companies. This is because the role of the university is to uphold academic responsibility in awarding the original work of its civitas. Recognition of the existence of academic works is achieved by registering them with official government institutions for recording intellectual property documents so that later they can be legally accounted for and the rights of initiatives in the form of innovative creations that have been created are protected.

Economy Dimension

The first indicator in the economic aspect is related to how the characteristics of the corporation are brought into the management of the university (corporate university). The corporate character is very strict in optimizing financial management and always presenting programs or profit centers that can become an additional source of university income. However, the purpose of this effort is to achieve the organization's sustainability goals. Agus' statement shows this point:

...for that economic purpose... we always use the principle of entrepreneurship. So, what is it? Our funds are not big, Ma'am. So, we always use the strategy of

multiplying issues and allies so that community programs can continue to be implemented.

Such university management encourages the implementing team for social responsibility activities to also seek creative sources of funding from other parties to expand resource capacity while also expanding the benefits of these activities.

The next indicator is related to flexible budget management. UA is a very dynamic organization so this character is very much felt in it. The consequences of these actions will certainly affect how the budgeting system is then created and implemented. The statement from Susanti, Property Management Manager who is responsible for university assets and their management, shows this. The department is also heavily involved in executing social activities for the community as a logistics provider or facilitating relations with the community.

However, in reality the plans and budgets do not match...UA is dynamic, so it adapts to the needs that are closest at that time or are the most urgent...

The existing budget management can accommodate the “wobble room” for these dynamics. However, what should be noted in this section is not to interpret “flexibility” as a failure in estimating future conditions, but rather the possibility to still be able to capture opportunities that can be done immediately from the resources currently available.

Environment Dimension

Some of the actions that UA has taken in relation to the environment are at least in the following three broad categories: building individual habits that are oriented towards go-green habits (such as the habit of carrying a tumbler instead of using bottled water, using used paper), eco-friendly usage, protecting and preserving natural resources (such as waste management by professional vendors), and carrying out operational practices that still pay attention to balance with nature (such as maintaining greenery, collecting air conditioner waste water, arranging buildings and spaces to be environmentally friendly). Agus's statement describes the efforts that have been made by UA.

...because in the past the land around UC was unproductive land but then it could be reforested and made productive.

This is in line with Susanti's statement below:

In the area around this campus, the concept is green, so we prefer one that looks beautiful, comfortable, the birds are still chirping...
So, the leadership always emphasizes that all divisions in UA pay attention to this.

Susanti's following statement also shows examples of good environmental practice.

...waste such as disposal from the research of the Faculty of Medicine and the Faculty of Food Technology is accommodated in a holding tank for processing and then distributed to the city canal in a clean and safe condition.

Based on what has been disclosed, the operational impact of the UA and the risks that may occur from its operations can be managed through good planning from the start. The management has put forward the principles of safety and balance with nature.

Social Dimension

This aspect relates to the university's efforts to fulfil its social responsibilities to the community; both those outside the university (external) and members of the community within the university itself (internal). The research findings confirm that the goal to be achieved from various external community service actions is to empower the community. Agus's statement confirms this:

...we have just entered the variety of physical, blind, and deaf disabilities. Only three. So, this is a challenge because there are quite a lot of friends in this group, but they have never been touched from the entrepreneurial side.

...we do more to strengthen the capacity of the people. How do they realize there are many potentials that can be developed economically, to become economically fruitful?

This statement was also confirmed by Peni, an informant from the villagers:

So, the assistance from UA in all the efforts made is about how to empower its human resources, which is the most important thing.

Empowerment means helping communities to find their potential (both local resources and personal abilities) that can increase opportunities to improve welfare and assist and nurture until the program objectives are achieved.

Meanwhile, for the internal community, UA is more directed at providing opportunities for sustainable self-development through various competency training (faculty-staff development and training), as well as providing a policy that ensures equality and justice for its citizens. UA ensures that the employment policy adheres to the principles of fairness and equality to obtain equal opportunities for self-development, promotion, and other benefits according to its capabilities. One of them is evidenced by a transparent individual performance measurement system so that every individual can plan, monitor, and evaluate his own achievements for every detail of the activities he seeks openly at any time on the application system that has been provided. Then there is also a bonus system and income adjustment based on the measured performance score. All these actions ultimately have an impact on changes in the community, not only economically, but socially, and in their spiritual experience. Dion, an informant from the community where the Foundation where he works received assistance from UA, told how the USA activities carried out by UA provided a wider social multiplier effect for the community. The following are excerpts:

There is one example when we encourage them to also work in their hometown, their territory, their own area, right, they can do something with their knowledge, with all the things that they have received, right.

Then they can also facilitate their family to be better, economically their family can also be helped, their parents' economic status can increase too.

Education Dimension

UA comes with a Distinguished Entrepreneurship Education Curriculum for all courses offered to the community. This is the first indicator in this dimension. Yosoma emphasized that entrepreneurship can be a force that is integrated into all scientific fields.

Entrepreneurship is a generic topic, so it means that it will be applied later, and can be collaborated anywhere. You can also collaborate with engineering people, you can collaborate with medical people, you can collaborate with accounting people, you can collaborate with anyone. But that's our spirit, don't lose it.

While other universities still focus on creating a skilled workforce, UA focuses on creating job creators.

The next second indicator is related to building a sustainable entrepreneurial mindset. This means that when an entrepreneur designs and operates their business, they also consider the environmental and social consequences of their operational processes. UA has a special faculty that provides entrepreneurship courses, including the initiation of learning approaches, content of topics studied, and project execution of these courses. The faculty is called the School of Entrepreneurship and Humanities (SEH). UA through SEH, in collaboration with an established partnership with the GRI (Global Reporting Initiatives) institution, has begun to integrate sustainability issues and topics in the curriculum design of Entrepreneurship courses and student business projects. Yosoma shows how the role of the entrepreneurial mindset in directing the way of thinking and acting.

...so, in UA it is sensitivity to other people's needs, then creativity to be able to come up with a solution that the user really likes and then the ability to execute actions...

... the principles of entrepreneurship can be used by anyone, not just traders. So even a pastor who is sensitive to the need of others must be good.

UA also implements community service actions and research in the field by involving students so that they are accustomed to honing their scientific and entrepreneurial abilities to help provide solutions to problems in social reality. This indicator is referred to as 'social participation.' In addition, during their learning journey, the students are really led to feel a real entrepreneurial experience. This learning process is called 'inclusive learning.' This provision will help the graduates to have an attitude value that is able to see the situation in social reality, as well as being involved in solving social problems. This meaning is found in the following FGD excerpt which describes the involvement of students in activities with socio-ecological objectives:

...beginning with humans when the vision and mission of being an entrepreneur is like that, there have been quite several scholarships given by UA to hhh not only in nearby cities but also in Eastern Indonesia. It's for the human, for the care...

...the last few years the activities were cooperation with Research and Community Service Department. For example, last year, my friends went to several community health centers, yes, there were also those the previous year again in 2018 went to Kenjeran (coastal areas in East Java) to plant trees and so on...

From the explanation above, the characteristics of entrepreneurship and the goals of its struggle are always lived out in how UA fulfils its social responsibilities as a university. UA can realize its social transformation goals with entrepreneurial values through these comprehensive social responsibility actions. The strength of the value of integrity makes the UA team trustworthy by the public. This is as good as the value of Professionalism, which also strengthens them with full competence in completing every work of service for the community.

The scope of the USR describes the extent to which UA has pursued its social responsibility actions, so this subsection presents the areas that are the embodiment of the USR. Everything is well-integrated and harmonious, which leads to a common goal; namely, how UA as a university fulfils its social responsibilities to internal and external parties. The scope of the USR model of this study deepens the results of previous empirical research such as the findings of Vallaeys (2013), which only divides into educational, cognitive, organizational, and environmental aspects, and the findings of Ali, et al. (2020) through its thematic analysis that reveals nine dimensions of the USR scope. The findings of the USR scope from this study are more comprehensive and harmonious in strengthening USR action. The elements in the eight dimensions strengthen the contribution of their respective roles.

From all the previous discussion, we can conclude that entrepreneurial values can strengthen how universities fulfil their social responsibilities to society. USR is a comprehensive action carried out by universities voluntarily because of the awareness of responsibility for not only external parties (communities outside the university) but also internal parties within the university. The dimensions and indicators that make up the scope of USR show the breadth of social responsibility issues within a university, as well as emphasize the social responsibility characteristics of universities that distinguish them from companies. The university has strengths in the education, cognition, and ethics dimensions in fulfilling its social responsibilities; this is related to the role it has as an educational institution. The findings also confirm that organizational culture can be a driving force that inspires and drives USR action. The findings of this study are at the level of concept theorization in the form of conceptual innovations from the scope of USR (dimensions and indicators) that strengthen the development of related accounting science.

This research has implications for how universities can contribute to the role of providing education through internalizing the meaning of USR to create future leaders with social and ecological insight. The cultural values of Integrity, Professionalism and Entrepreneurship (IPE) that have been firmly embedded in USR practice at UA provide practical implications for UA Leaders and Management to be able to always maintain and live these values in the future. The results also confirm that the use of critical and innovative thinking through the design of an approach that integrates other social sciences; namely ecology and feminism, in a transformative perspective can be used to understand reality. The transformative ecofeminism approach can produce a more comprehensive form of USR because of a sound representation of reality, as well as being more socially and ecologically harmonious. The findings of this study also provide policy implications, especially for village officials, city/regional governments, and the private sector, so that they can become university partners in designing and implementing programs that favor social and natural environmental issues. Findings from these local universities can provide insight into USR practices globally on what values are considered important to shape and realize a harmonious and impactful USR.

Research limitations that occur due to restrictions on access to data documentation include the presentation of financial statements containing the consequences of managing environmental management activities and costs, disclosing policies on the treatment of fixed assets in wastewater management installations, and reports on invoices for waste management vendors. The researcher only obtained the data information through interviews conducted by matching the data mining from the Asset Management Manager and the Accounting and

Finance Manager. This has the potential to limit the breadth of the final findings and suggestions that can be made by researchers.

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Author Note

Luky Patricia Widianingsih is an academic who is currently pursuing her doctoral studies as well as an active lecturer. Her research interest in accounting, particularly the topics of social and environmental accounting, green accounting, corporate social responsibility, and management accounting. Currently interested in developing research in the field of university social responsibility. Email: luky.patricia08@gmail.com

Iwan Triyuwono is a Professor in Shari'a Accounting. Active in various qualitative research in accounting, ethics, and spirituality. He brings a variety of multi-paradigm research into the study of accounting, such as the interpretive, critical, postmodern, spiritual, and currently developing divine paradigms. Various research articles both on an international and national scale, as well as reference books have become works that have been cited by many people.

Ali Djamhuri is an Associate Professor in Accounting. Active in various research, especially in the field of auditing and public sector financial management. Apart from being an academic, he is also very active as a practitioner. He is strong in qualitative research methods as well as positivism research methods. In particular, the interpretive and critical research paradigm is also the uniqueness of his works in international and national journals.

Rosidi is an Associate Professor in Accounting. Active in various research, especially in the field of public sector accounting. He mastered quantitative research methods, but he was also very open to qualitative research methods in the field of accounting. His public sector background greatly strengthens his public recognition of research with research objects at universities.

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