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# Comparative Analysis of Sustainability Reporting Quality Islamic and Public Universities in Indonesia: A Systematic Literature Review

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ABSTRACT

Background and research gap - Sustainability reporting in higher education remains unevenly conceptualised and measured, particularly regarding differences between Islamic and public universities. Evidence synthesising these institutional differences and integrating spiritual accountability into sustainability assessment remains limited.

Purpose - This study synthesises empirical evidence on how sustainability reporting quality is conceptualised, measured, and compared across Islamic and public universities in Indonesia.

Design/methodology/approach - Following PRISMA 2020, searches of Scopus, Web of Science, and Google Scholar identified peer-reviewed articles in English and Indonesian published up to 31 December 2025. Of 424 initial records, 31 studies were included following screening and eligibility assessment. Thematic synthesis and VOSviewer network analysis examined five dimensions: environmental, social, governance, spiritual/Maqashid, and integrated accountability.

Key Findings - Islamic universities tended to report more extensively on spiritual and social dimensions but less on environmental and economic metrics, whereas public universities showed the reverse pattern, with limited spiritual accountability. These patterns are indicative rather than definitive because only a subset of studies explicitly compared both institutional types. Inadequate sustainability expertise, misaligned incentives, weak audit functions, inconsistent accreditation standards, and fragmented regulatory enforcement were identified as barriers to substantive reporting.

Research limitations/implications - Heterogeneity in measurement, samples, and reporting periods, alongside limited direct comparisons, constrains generalisability. The findings reflect synthesised literature rather than primary institutional-level data.

Originality/value - The study integrates institutional, legitimacy, stakeholder, and Maqashid Shariah perspectives to explain the dual nature of sustainability reporting in Indonesian higher education and highlights the need for harmonised assessment frameworks incorporating spiritual accountability.

Keywords: islamic universities, maqashid shariah, public universities, spiritual washing, sustainability reporting.

## INTRODUCTION

Sustainability reporting in higher education has emerged as a critical mechanism for demonstrating institutional accountability and commitment to sustainable development. The studies synthesised in this review report that sustainability reporting practices among Indonesian universities remain at an early stage, with varying levels of disclosure and limited standardisation. A study of nineteen Indonesian public universities found that only eight integrated their activities with the SDGs in their sustainability reports. This finding is consistent with other research indicating that Indonesian universities disclose, on average, only 31% of sustainability indicators, well below universities in Canada (37%) and Lithuania (48%). It should be emphasised, however, that these figures derive from studies with differing samples and measurement approaches and do not constitute generalisable national statistics. Claims regarding a 45% growth in the number of universities publishing sustainability reports between 2018 and 2024, and a figure of 67% of accredited institutions reporting some form of

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environmental and social initiatives, cannot be verified from the cited studies,[1] as those studies do not report Indonesian national data with a clearly defined population. These statements have therefore been removed or replaced with findings traceable to the synthesised studies. Nevertheless, the existing literature consistently indicates a disconnect between stated commitments and the substantive implementation of sustainability reporting quality, as reported by studies highlighting the risk of symbolic or superficial reporting.[2]

Sustainability reporting refers to the systematic disclosure of organizational performance across environmental, social, and governance dimensions aimed at demonstrating accountability to diverse stakeholders.[3] Within the Indonesian higher education context, sustainability reporting provides a normative foundation for evaluating whether universities truly serve broader human and environmental welfare.[4] The lack of integration between comprehensive sustainability principles and institutional reporting practices not only undermines the credibility of university accountability but also threatens stakeholder trust, distorts public confidence, and hinders the achievement of sustainable development aligned with national education goals.[5] Various

[1] Mercedes Luque-Vílchez et al., "Key Aspects of Sustainability Reporting Quality and the Future of GRI," *Sustainability Accounting, Management and Policy Journal* 14, no. 4 (2023): 637–59, https://doi.org/10.1108/SAMPJ-03-2023-0127; Imran Abbas Jadoon et al., "The Impact of Sustainability Reporting Quality on the Value Relevance of Corporate Sustainability Performance," *Sustainable Development* 29, no. 1 (2021): 155–75; Stefano Adamo et al., "A Literature Analysis of Sustainability Reporting Quality," *Corporate Social Responsibility and Environmental Management* 32, no. 3 (2025): 4194–4215; Habiba Al-Shaer, "Sustainability Reporting Quality and Post-Audit Financial Reporting Quality: Empirical Evidence from the UK," *Business Strategy and the Environment* 29, no. 6 (2020): 2355–73; Weng Foong Chang et al., "Drivers of Sustainability Reporting Quality: Financial Institution Perspective," *International Journal of Ethics and Systems* 35, no. 4 (2019): 632–50, https://doi.org/10.1108/IJOES-01-2019-0006.

[2] Olivier Boiral, Iñaki Heras-Saizarbitoria, and Marie-Christine Brotherton, "Assessing and Improving the Quality of Sustainability Reports: The Auditors' Perspective," *Journal of Business Ethics* 155, no. 3 (2019): 703–21; Silvia Romero, Silvia Ruiz, and Belen Fernandez-Feijoo, "Sustainability Reporting and Stakeholder Engagement in Spain: Different Instruments, Different Quality," *Business Strategy and the Environment* 28, no. 1 (2019): 221–32; Ratna Mulyany et al., "Online Sustainability Disclosures of Top Islamic Higher Education Institutions," in *Islamic Finance and Sustainability* (Routledge, 2025), 338–356.

[3] Irfan Sarhindi, "The Role of Islamic Higher Education in Fostering Environmental Sustainability: Comparative Case Study of UIN Jakarta and UII Yogyakarta, Indonesia," *International Journal of Sustainability in Higher Education* (2026): 1–18; Valentina Minutiello and Patrizia Tettamanzi, "The Quality of Nonfinancial Voluntary Disclosure: A Systematic Literature Network Analysis on Sustainability Reporting and Integrated Reporting," *Corporate Social Responsibility and Environmental Management* 29, no. 1 (2022): 1–18.

[4] Olayinka Erin, Alex Adegboye, and Omololu Adex Bamigboye, "Corporate Governance and Sustainability Reporting Quality: Evidence from Nigeria," *Sustainability Accounting, Management and Policy Journal* 13, no. 3 (2022): 680–707, https://doi.org/10.1108/SAMPJ-06-2020-0185; Indra Abeysekera, "A Framework for Sustainability Reporting," *Sustainability Accounting, Management and Policy Journal* 13, no. 6 (2022): 1386–1409.

[5] Habib Zaman Khan et al., "'Green Washing' or 'Authentic Effort'? An Empirical Investigation of the Quality of Sustainability Reporting by Banks," *Accounting, Auditing & Accountability Journal* 34, no. 2 (2021): 338–69; Maryam Safari and Amreen Areeb, "A Qualitative Analysis of GRI Principles for Defining Sustainability Report Quality: An Australian Case from the Preparers' Perspective," *Accounting Forum* 44,

empirical studies on sustainability reporting in Indonesian Islamic and public universities have been conducted, yielding diverse results. This situation highlights the need for a systematic review to synthesize prior findings and provide a more comprehensive picture.

Previous studies have viewed sustainability reporting as essential for balancing economic viability, social equity, and environmental protection in higher education.[6] Several studies also show that integrating Maqashid Shariah principles into sustainability assessment is an absolute necessity for Islamic universities to minimize the risk of symbolic compliance and restore proper accountability, thereby strengthening stakeholder confidence.[7] This review defines the effectiveness of sustainability reporting integration along three dimensions that shape its potential to either deepen substantive accountability or unintentionally facilitate what this study terms spiritual washing.

Spiritual washing, as employed in this review, is an author-developed analytical construct adapted from greenwashing and faith-washing. Greenwashing denotes misleading sustainability claims exaggerating environmental commitment without substantive action, while faith-washing describes strategic use of religious language and imagery to gain legitimacy while decoupling claims from practice. Spiritual washing extends this logic to Islamic accountability: it denotes deployment of Shariah-compliant and Maqashid-oriented language in sustainability disclosures without corresponding substantive changes in governance, resource allocation, or accountability outcomes. It is distinct from symbolic compliance conformity with formal reporting requirements without genuine commitment and from decoupling the separation between formal policies and actual practices. Spiritual washing is narrower: it specifically appropriates spiritual and religious legitimacy claims to mask weak environmental and economic performance, creating an impression of holistic Maqashid fulfilment unsupported by underlying practices. Three indicators define its boundaries: (1) spiritual or Maqashid terminology without measurable outcomes; (2) spiritual and social reporting displacing rather than complementing environmental and economic accountability; and (3) absence of independent verification or audit mechanisms for spiritual accountability claims. These indicators differentiate spiritual washing from under-implementation, reflecting capacity constraints rather than strategic legitimation, and from mere symbolic

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no. 4 (2020): 344–75; Elaigwu Moses, Ayoib Che-Ahmad, and Salau Olarinoye Abdulmalik, "Board Governance Mechanisms and Sustainability Reporting Quality: A Theoretical Framework," *Cogent Business & Management* 7, no. 1 (2020): 1771075, https://doi.org/10.1080/23311975.2020.1771075.

[6] Tobias Gerwing, Peter Kajüter, and Maximilian Wirth, "The Role of Sustainable Corporate Governance in Mandatory Sustainability Reporting Quality," *Journal of Business Economics* 92, no. 3 (2022): 517–55; Francesco Badia, Enrico Bracci, and Mouhcine Tallaki, "Quality and Diffusion of Social and Sustainability Reporting in Italian Public Utility Companies," *Sustainability* 12, no. 11 (2020): 4525.

[7] Moses Elaigwu, Salau Olarinoye Abdulmalik, and Hassnain Raghib Talab, "Corporate Integrity, External Assurance and Sustainability Reporting Quality: Evidence from the Malaysian Public Listed Companies," *Asia-Pacific Journal of Business Administration* 16, no. 2 (2024): 410–40; Nurzi Sebrina et al., "Analysis of Sustainability Reporting Quality and Corporate Social Responsibility on Companies Listed on the Indonesia Stock Exchange," *Cogent Business & Management* 10, no. 1 (2023): 2157975; Jennifer Martínez-Ferrero, Isabel-María García-Sánchez, and Emiliano Ruiz-Barbadillo, "The Quality of Sustainability Assurance Reports: The Expertise and Experience of Assurance Providers as Determinants," *Business Strategy and the Environment* 27, no. 8 (2018): 1181–96; Cristian R. Loza Adaui, "Sustainability Reporting Quality of Peruvian Listed Companies and the Impact of Regulatory Requirements of Sustainability Disclosures," *Sustainability* 12, no. 3 (2020): 1135.

compliance, which does not necessarily invoke religious legitimacy.

First, *Maqashid* coverage distinguishes protection of essential necessities (*daruriyyat*) from complementary needs (*hajiyyat*) and enhancements (*tahsiniyyat*), with comprehensive coverage strengthening holistic institutional well-being, while narrow focus limits spiritual integrity.[8] Second, reporting scope ranges from full integration of all sustainability dimensions (economic, social, environmental, spiritual) to partial adoption, where omission of the spiritual dimension reduces distinctiveness from conventional sustainability frameworks.[9] Third, stakeholder governance influences the rigor of reporting implementation. High-quality governance, involving academic scholars, sustainability experts, and community representation, demonstrates superior competence in balancing competing accountability objectives,[10] while weak governance structures face capacity constraints that may compromise authenticity.[11]

Critically, weaknesses across these three dimensions, whether through incomplete Maqashid coverage, partial reporting scope, or inadequate stakeholder governance, create conditions under which sustainability claims become symbolic rather than substantive, a phenomenon this review terms spiritual washing. Spiritual washing is an author-developed construct synthesised from prior critiques of sustainability reporting, referring to the strategic selection of weak reporting characteristics that enables superficial compliance with sustainability requirements while creating a false sense of institutional legitimacy without advancing authentic accountability objectives.[12] It is

[8] Jaime Andres Correa-Garcia, Maria Antonia Garcia-Benau, and Emma Garcia-Meca, "Corporate Governance and Its Implications for Sustainability Reporting Quality in Latin American Business Groups," *Journal of Cleaner Production* 260 (2020): 121142; Paridhi and Ashima Arora, "Sustainability Reporting: Current State and Challenges," *Business Strategy & Development* 6, no. 3 (2023): 362–81; Patrice De Micco et al., "The Challenges of Sustainability Reporting and Their Management: The Case of Estra," *Meditari Accountancy Research* 29, no. 3 (2021): 430–48; Kholod Fahad Alsahali and Ricardo Malagueño, "An Empirical Study of Sustainability Reporting Assurance: Current Trends and New Insights," *Journal of Accounting & Organizational Change* 18, no. 5 (2022): 617–42.

[9] Ali Uyar et al., "Does Governance Quality Explain the Sustainability Reporting Tendency of the Public Sector? Worldwide Evidence," *International Journal of Public Administration* 45, no. 13 (2022): 931–47; Zeynep Şahin and Fikret Çankaya, "The Importance of Sustainability and Sustainability Reporting," in *New Approaches to CSR, Sustainability and Accountability, Volume I* (Springer, 2019), 45–59; Akrum Helfaya and Mark Whittington, "Does Designing Environmental Sustainability Disclosure Quality Measures Make a Difference?," *Business Strategy and the Environment* 28, no. 4 (2019): 525–41.

[10] Mathew Kevin Bosi et al., "Sustainability Reporting through Environmental, Social, and Governance: A Bibliometric Review," *Sustainability* 14, no. 19 (2022): 12071, https://doi.org/10.3390/su141912071; Maria Chiara Demartini, Valentina Beretta, and Anna Larisch, "Does the Transparency of Sustainability Reports Matter? A Quantitative Assessment," *Corporate Social Responsibility and Environmental Management* 32, no. 1 (2025): 18–43.

[11] Kathleen A. Bentley-Goode et al., "Choice of Assurance Provider and Impact on Quality of Sustainability Reporting: Evidence from Sustainability Reporting Restatements," *Accounting & Finance* 65, no. 2 (2025): 2135–72.

[12] Gerwing, Kajüter, and Wirth, "The Role of Sustainable Corporate Governance in Mandatory Sustainability Reporting Quality"; Rasmi Meqbel et al., "Earnings Management and Sustainability Assurance: The Moderating Role of CSR Committee," *Corporate Social Responsibility and Environmental Management* 31, no. 3 (2024): 1769–85; Matthew J. Page et al., "The PRISMA 2020 Statement: An Updated Guideline for Reporting Systematic Reviews," *BMJ* 372 (2021): n71, https://doi.org/10.1136/bmj.n71; David Tranfield, David Denyer, and Palminder Smart, "Towards a Methodology for Developing Evidence-Informed

analytically distinct from adjacent constructs on four explicit criteria. First, its antecedents are weak Maqashid coverage, narrow reporting scope, and weak stakeholder governance, whereas greenwashing stems from pressure for environmental legitimacy, faith-washing from pressure for religious legitimacy, symbolic compliance from coercive reporting requirements, and decoupling from conflicting institutional demands. Second, its observable indicators are spiritual or Maqashid language without measurable outcomes, spiritual reporting that displaces rather than complements environmental and economic disclosure, and the absence of independent verification of spiritual claims, whereas greenwashing involves exaggerated environmental claims, faith-washing the strategic use of religious language and imagery, symbolic compliance conformity to formal rules without substantive commitment, and decoupling a separation between formal policies and actual practices.[13] Third, its level of analysis is organizational reporting integrated across three governance dimensions, whereas the adjacent constructs each address a single domain or a general policy-practice gap. Fourth, its expected outcome is a false sense of holistic Maqashid fulfilment and diluted accountability, whereas the adjacent constructs erode environmental or religious accountability, generate legitimacy without performance improvement, or widen the policy-practice gap respectively. The core distinction is that spiritual washing functions as an integrative mechanism combining spiritual legitimacy claims with weak reporting characteristics across three dimensions, unlike greenwashing and faith-washing, which are confined to the environmental and religious domains respectively, and unlike symbolic compliance and decoupling, which are not necessarily religious in nature. Prior reviews have described related patterns as ritualistic certification, faith-washing, or superficial compliance without formalising them into a unified construct,[14] spiritual washing fills this gap and differs from under-implementation, which arises from resource or knowledge constraints despite substantive integration intent. This conceptualisation reinforces the need for systematic examination of sustainability reporting integration's dual role in either deepening or unintentionally diluting authentic institutional accountability.

To understand this paradox, prior research has widely drawn on Institutional Theory (including neo-institutional theory), Legitimacy Theory, and Stakeholder Theory, complemented by Maqashid Shariah theory.[15] Institutional theory explains how

Management Knowledge by Means of Systematic Review," *British Journal of Management* 14, no. 3 (2003): 207–22.

[13] Al-Shaer, "Sustainability Reporting Quality and Post-Audit Financial Reporting Quality: Empirical Evidence from the UK"; Bentley-Goode et al., "Choice of Assurance Provider and Impact on Quality of Sustainability Reporting: Evidence from Sustainability Reporting Restatements."

[14] Chang et al., "Drivers of Sustainability Reporting Quality: Financial Institution Perspective"; Erin, Adegboye, and Bamigboye, "Corporate Governance and Sustainability Reporting Quality: Evidence from Nigeria"; Moses, Che-Ahmad, and Abdulmalik, "Board Governance Mechanisms and Sustainability Reporting Quality: A Theoretical Framework"; Adamo et al., "A Literature Analysis of Sustainability Reporting Quality."

[15] Thomas Donaldson and Lee E. Preston, "The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications," *Academy of Management Review* 20, no. 1 (1995): 65–91; Mark C. Suchman, "Managing Legitimacy: Strategic and Institutional Approaches," *Academy of Management Review* 20, no. 3 (1995): 571–610, https://doi.org/10.5465/amr.1995.9508080331.

organisational responses depend on regulative, normative, and cognitive pillars.[16] Neo-institutional theory specifically emphasises isomorphic pressures coercive from regulators, normative from accreditation bodies, mimetic from peer institutions that drive universities to adopt similar practices for legitimacy, often enabling symbolic compliance and decoupling between formal disclosure and substantive implementation.[17] Legitimacy theory conceptualises sustainability reporting as a strategic response to stakeholder expectations, whereby universities pursue either substantive accountability or symbolic legitimation.[18]

Complementing this view, stakeholder theory highlights sustainability reporting as a mechanism through which universities respond to heterogeneous stakeholder demands from government regulators, accreditation bodies, local communities, and students for transparency, accountability, and institutional integrity.[19] Maqashid al-Shariah theory further provides an evaluative framework distinguishing protection of essential necessities (*daruriyyat*) from complementary needs (*hajiyyat*) and enhancements (*tahsiniyyat*), establishing that sustainability efforts failing to preserve the five essentials cannot claim authentic *Maqashid* compliance.[20] Together, these perspectives provide a coherent conceptual foundation for synthesizing prior empirical findings and for explaining why sustainability reporting integration in higher education may function as either an effective accountability mechanism or a symbolic signal with limited capacity to constrain spiritual washing.

Building on these perspectives, this review integrates three research streams examined separately in prior studies. While systematic reviews by Hartanto et al.; Taufik et al.; Tumewang et al.; Al-Shaer; Bentley-Goode et al.[21] have addressed sustainability

[16] W. Richard Scott, *Institutions and Organizations* (Thousand Oaks, CA: Sage, 1995).

[17] Paul J. DiMaggio and Walter W. Powell, "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields," *American Sociological Review* 48, no. 2 (1983): 147–60, https://doi.org/10.2307/2095101; John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *American Journal of Sociology* 83, no. 2 (1977): 340–63, https://doi.org/10.1086/226550.

[18] ChunLei Yang and Sven Modell, "Power and Performance: Institutional Embeddedness and Performance Management in a Chinese Local Government Organization," *Accounting, Auditing & Accountability Journal* 26, no. 1 (2013): 101–32.

[19] Yueduan Wang and Sijie Hou, "Breaking the Cycle? China's Attempt to Institutionalize Center-Local Relations," *Journal of Contemporary China* 31, no. 138 (2022): 882–97; Christine Oliver, "Strategic Responses to Institutional Processes," *Academy of Management Review* 16, no. 1 (1991): 145–79; Atif Jahanger, Muhammad Usman, and Daniel Balsalobre-Lorente, "Linking Institutional Quality to Environmental Sustainability," *Sustainable Development* 30, no. 6 (2022): 1749–65.

[20] Aisyah As-Salafiyah, Aam Slamet Rusydiana, and Muhammad Isa Mustafa, "Maqashid Sharia-Based Mosque Empowerment Index," *International Journal of Ethics and Systems* 38, no. 2 (2022): 173–90; Muzayyidatul Habibah, "Implementasi Maqashid Syariah Dalam Merumuskan Tujuan Laporan Keuangan Bank Syariah," *AKTSAR: Jurnal Akuntansi Syariah* 3, no. 2 (2020): 177, https://doi.org/10.21043/aktsar.v3i2.8414; Lia Fitria, "Harmonization of the Concept of Maqashid Shariah and SDGs: A Review," *Management and Sustainability* 2, no. 1 (2023).

[21] Agus Hartanto et al., "Developing a Sustainability Framework for Islamic Banking: A Maqashid Shariah Quadruple Bottom Line Approach," *International Journal of Islamic and Middle Eastern Finance and Management* 19, no. 3 (2026): 767–802; Muhammad Taufik, Rifqi Muhammad, and Peni Nugraheni, "Determinants and Consequences of Maqashid Sharia Performance: Evidence from Islamic Banks in

reporting, higher education governance, or Maqashid Shariah individually, recent reviews have advanced the field from complementary perspectives. Brogi and Lagasio; Permatasari and Narsa[22] model the drivers of sustainability reporting adoption and the theoretical frameworks underlying institutional accountability. On the *Maqashid* side, Bentley-Goode et al.; Hamad et al.[23] review determinants of Shariah compliance in institutional reporting and its consequences for stakeholder trust. However, none systematically integrate how reporting characteristics such as *Maqashid* coverage of the five essentials, sustainability scope, and stakeholder governance shape authentic accountability outcomes in Indonesian higher education. This study fills this integration gap by conducting a PRISMA 2020-compliant systematic review with MMAT quality assessment, yielding a thematic analysis of peer-reviewed articles drawn from Scopus, Web of Science, and Google Scholar databases.

Drawing on institutional, legitimacy, stakeholder, and Maqashid Shariah theories, we synthesise drivers of sustainability reporting adoption, mechanisms linking integration characteristics to spiritual washing outcomes, and mitigation strategies constraining symbolic compliance. Effectiveness depends on alignment among organisational motivations, implementation characteristics (coverage, scope, governance), and institutional infrastructure (regulatory standards, accreditation oversight, stakeholder awareness), explaining inconsistent prior findings and distinguishing spiritual washing from under-implementation.

## LITERATURE REVIEW

### Conceptual Foundations of Sustainability Reporting in Indonesian Higher Education

Sustainability reporting in Indonesian higher education sits at the intersection of institutional accountability and broader sustainability frameworks. Within Islamic economics, university sustainability reporting constitutes Shariah accountability, expressing the khalifah mandate to preserve faith, life, intellect, lineage, and property rather than mere compliance.[24] Among the 31 synthesised studies, implementation is reported as fragmented, often prioritising regulatory compliance while neglecting

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Indonesia and Malaysia," *Journal of Islamic Accounting and Business Research* 14, no. 8 (2023): 1426–50; Yunice Karina Tumewang, Herlina Rahmawati Dewi, and Hanudin Amin, "Over a Decade of Maqashid Sharia Studies: A Bibliometric Analysis and Direction for Future Research," *Journal of Islamic Accounting and Business Research* 16, no. 1 (2025): 25–52; Al-Shaer, "Sustainability Reporting Quality and Post-Audit Financial Reporting Quality: Empirical Evidence from the UK"; Bentley-Goode et al., "Choice of Assurance Provider and Impact on Quality of Sustainability Reporting: Evidence from Sustainability Reporting Restatements."

[22] Marina Brogi and Valentina Lagasio, "Do Corporate Governance Frameworks Affect Sustainability Reporting?," *Corporate Social Responsibility and Environmental Management* 32, no. 3 (2025): 3928–43, https://doi.org/10.1002/csr.3159; Ika Permatasari and I. Made Narsa, "Sustainability Reporting or Integrated Reporting: Which One Is Valuable for Investors?," *Journal of Accounting and Organizational Change* 18, no. 5 (2022): 666–84, https://doi.org/10.1108/JAOC-12-2020-0204.

[23] Bentley-Goode et al., "Choice of Assurance Provider and Impact on Quality of Sustainability Reporting: Evidence from Sustainability Reporting Restatements"; Salaheldin Hamad, Muhammad Umar Draz, and Fong Woon Lai, "The Impact of Corporate Governance and Sustainability Reporting on Integrated Reporting: A Conceptual Framework," *SAGE Open* 10, no. 2 (2020), https://doi.org/10.1177/2158244020927431.

[24] Chang et al., "Drivers of Sustainability Reporting Quality: Financial Institution Perspective"; Erin, Adegboye, and Bamigboye, "Corporate Governance and Sustainability Reporting Quality: Evidence from Nigeria."

khalifah accountability, social justice ('adl), and long-term stakeholder engagement.[25] GRI standards are the most widely adopted framework globally,[26] and some Indonesian public universities adhere to GRI guidelines, prioritising environmental and economic indicators while covering social dimensions without systematic integration of spiritual or ethical accountability.[27] Islamic universities are normatively guided by Maqashid Shariah, yet reviewed studies do not consistently document that Islamic identity automatically produces Maqashid-based reporting; conventional frameworks are rarely operationalised through Maqashid principles, resulting in checklist sustainability rather than substantive transformation.[28] Internally, organisational commitment to institutional ethics,[29] management's understanding of sustainability beyond compliance, and employee engagement shaped by organisational values determine reporting depth. Externally, diverse regional regulatory environments,[30] inconsistent accreditation standards,[31] and market pressures for "sustainable university" labels create conditions where symbolic compliance substitutes for genuine implementation.[32]

Three research questions guide this review: RQ1 on conceptualisation and measurement, RQ2 on mechanisms, and RQ3 on institutional conditions:

Research Question 1: How do internal organizational ethics (i.e., institutional commitment to sustainability and Maqashid Shariah) and external institutional variations (regulatory, accreditation, market pressures) shape the integration of sustainability reporting principles into Indonesian university practices?

Research Question 2: Why do some Indonesian universities achieve substantive sustainability reporting alignment while others remain at superficial or symbolic levels of

[25] Moses, Che-Ahmad, and Abdulmalik, "Board Governance Mechanisms and Sustainability Reporting Quality: A Theoretical Framework"; Elaigwu, Abdulmalik, and Talab, "Corporate Integrity, External Assurance and Sustainability Reporting Quality: Evidence from the Malaysian Public Listed Companies."

[26] Global Reporting Initiative, *GRI 1: Foundation 2021* (Global Reporting Initiative, 2021), https://www.globalreporting.org/publications/documents/english/gri-1-foundation-2021/.

[27] Gerwing, Kajüter, and Wirth, "The Role of Sustainable Corporate Governance in Mandatory Sustainability Reporting Quality"; Luque-Vílchez et al., "Key Aspects of Sustainability Reporting Quality and the Future of GRI."

[28] Romero, Ruiz, and Fernandez-Feijoo, "Sustainability Reporting and Stakeholder Engagement in Spain: Different Instruments, Different Quality"; Jadoon et al., "The Impact of Sustainability Reporting Quality on the Value Relevance of Corporate Sustainability Performance."

[29] Badia, Bracci, and Tallaki, "Quality and Diffusion of Social and Sustainability Reporting in Italian Public Utility Companies."

[30] Loza Adaui, "Sustainability Reporting Quality of Peruvian Listed Companies and the Impact of Regulatory Requirements of Sustainability Disclosures."

[31] Minutiello and Tettamanzi, "The Quality of Nonfinancial Voluntary Disclosure: A Systematic Literature Network Analysis on Sustainability Reporting and Integrated Reporting"; Uyar et al., "Does Governance Quality Explain the Sustainability Reporting Tendency of the Public Sector? Worldwide Evidence."

[32] Correa-Garcia, Garcia-Benau, and Garcia-Meca, "Corporate Governance and Its Implications for Sustainability Reporting Quality in Latin American Business Groups"; Komang Dandy Andriadi and Desak Nyoman Sri Werastuti, "A Comprehensive Study on the Quality of Sustainability Reporting Disclosure between Indonesia and Other Countries," *Accounting* 8, no. 1 (2022): 19–26, https://doi.org/10.5267/j.ac.2021.6.010.

sustainability implementation?

**The Need for Maturity-Based Disaggregated Analysis of University Sustainability Reporting**

Sustainability reporting in Indonesian higher education is not binary but developmental. We adapt capability maturity frameworks[33] through explicit coding criteria linking each maturity level to observable reporting evidence, enabling transparent and reproducible classification rather than interpretive judgement.

Within Indonesian higher education, distinct reporting domains exhibit varying maturity levels, each requiring specialized assessment due to their unique ethical implications, stakeholder expectations, and measurement challenges.

**Environmental Reporting Maturity**

The most visible dimension, ranging from basic compliance with environmental regulations (Initial level: ad-hoc) to full integration of carbon footprint tracking, water conservation metrics, waste management systems, and renewable energy adoption (Optimizing level). Many universities plateau at the Repeatable level where reporting exists but no substantive environmental performance metrics are systematically tracked.[34]

**Social Reporting Maturity**

Encompasses employee welfare, community engagement, student services, and diversity metrics. Maturity evolves from minimal compliance with labor laws to proactive designs incorporating equitable policies, community benefit-sharing, and stakeholder empowerment aligned with principles of justice ('adl). Research shows that most Indonesian universities remain at lower to middle maturity levels, where social reporting is implemented only when required by accreditation, not as institutional commitment.[35]

**Governance and Ethical Reporting Maturity**

Relates to institutional integrity, transparency, and stakeholder accountability. Maturity indicators include board composition, ethical codes, anti-corruption policies, stakeholder engagement mechanisms, and sustainability governance structures. Low maturity manifests as opaque decision-making or exclusion of stakeholders from governance processes, contradicting fundamental accountability principles.[36]

**Spiritual and *Maqashid*-Based Reporting Maturity**

Specifically addresses *hifz al-din* (faith preservation) through institutional religious commitment, *halal* certification, Islamic educational programs, and *Maqashid*-aligned performance indicators. Higher maturity involves integrating *Maqashid* principles across all institutional functions and embedding spiritual accountability as a core organizational value derived from Islamic teachings.[37]

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[33] Mark C. Paulk et al., "Capability Maturity Model, Version 1.1," *IEEE Software* 10, no. 4 (1993): 18–27.

[34] Kishore Kumar, Ranjita Kumari, and Rakesh Kumar, "The State of Corporate Sustainability Reporting in India: Evidence from Environmentally Sensitive Industries," *Business and Society Review* 126, no. 4 (2021): 513–38, https://doi.org/10.1111/basr.12247.

[35] Brogi and Lagasio, "Do Corporate Governance Frameworks Affect Sustainability Reporting?"

[36] Shauhrat S. Chopra et al., "Navigating the Challenges of Environmental, Social, and Governance (ESG) Reporting: The Path to Broader Sustainable Development," *Sustainability* 16, no. 2 (2024): 606, https://doi.org/10.3390/su16020606.

[37] Ibid.

**Integrated Reporting and Accountability Maturity**

Concerns transparent communication, avoidance of greenwashing or "spiritual washing," and third-party verification of sustainability and Maqashid compliance claims. Lower maturity features self-declared claims without evidence; higher maturity involves integrated reporting with audited indicators and stakeholder feedback mechanisms.[38] These variations show reporting is not monolithic: institutions may achieve high environmental maturity but low social or spiritual maturity, reflecting differing capabilities, regulatory pressures, and leadership understanding. A key research question emerges:

Research Question 3: What are the distinct maturity stages (from ad-hoc to optimizing) across sustainability reporting dimensions (environmental, social, governance, spiritual, integrated) in Indonesian universities, and what mechanism-specific drivers facilitate or impede progression to higher maturity?

**Theoretical Frameworks for Sustainability Reporting in Indonesian Higher Education**

**Institutional Theory and Legitimacy Theory**

Institutional Theory, particularly the neo-institutional perspective, provides a foundational framework for understanding sustainability reporting in Indonesian universities. It emphasises isomorphic pressures coercive, normative, and mimetic that drive organisations to adopt similar practices for legitimacy.[39] Coercive pressures arise from government regulations, accreditation requirements, and funding mandates; normative pressures from professional associations, scholarly networks, and religious authorities; and mimetic pressures from benchmarking and competitive imitation.[40] Public universities operate under Permendiktisaintek No. 39 of 2025, which mandates internal quality assurance (SPMI) and external accreditation through BAN-PT or LAM, creating coercive pressure for standardised performance reporting. These institutions typically adopt GRI standards, producing standardised environmental and economic disclosures disclosures.[41] Because national regulations contain no explicit spiritual requirements, public universities rarely integrate Maqashid Shariah principles. Islamic universities, by contrast, fall under the Ministry of Religious Affairs and, since 2026, LAMGAMA, whose normative pressure encourages Maqashid integration, yet the absence of standardised Maqashid metrics and inconsistent enforcement create

[38] Bosi et al., "Sustainability Reporting through Environmental, Social, and Governance: A Bibliometric Review."

[39] DiMaggio and Powell, "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields"; Scott, *Institutions and Organizations*.

[40] Herman Aksom and Veronika Vakulenko, "Revisiting the Scope and Suggesting Novel Domains of Institutional Theory in the Public Administration Research," *Teaching Public Administration* 42, no. 2 (2024): 230–50, https://doi.org/10.1177/01447394231191935.

[41] M. Luthfi Hamidi and Andrew C. Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework," *International Journal of Bank Marketing* 39, no. 5 (2021): 751–67.

conditions for symbolic compliance.[42] Legitimacy Theory[43] further illuminates these dynamics by conceptualising sustainability reporting as a strategic tool for gaining organisational legitimacy. Both Institutional and Legitimacy theories highlight the risk of decoupling, where formal reporting claims diverge from substantive organisational practices.[44]

Legitimacy Theory[45] further illuminates these dynamics by conceptualizing sustainability reporting as a strategic tool for gaining organizational legitimacy. Both public and Islamic universities engage in sustainability reporting to secure legitimacy from diverse stakeholder groups governments, students, communities, donors, and international accreditation bodies. However, the specific legitimacy demands differ across institutional types. Public universities prioritize legitimacy from government regulators and international ranking bodies, leading to reporting formats aligned with global sustainability standards. Islamic universities prioritize legitimacy from religious communities and Islamic scholarly networks, leading to reporting formats infused with *Maqashid* discourse.[46]

Crucially, both Institutional and Legitimacy theories highlight the risk of "decoupling" where formal reporting claims diverge from substantive organizational practices.[47] In Indonesian higher education, decoupling manifests in several ways: universities may publish sustainability reports with impressive disclosures while maintaining environmentally harmful practices; Islamic universities may incorporate *Maqashid* language while neglecting core sustainability dimensions; and public universities may adopt GRI indicators superficially without integrating them into management decision-making.[48]

**Shariah Enterprise Theory (SET)**

Shariah Enterprise Theory was originally formulated by Iwan Triyuwono as an Islamic accounting theory grounded in the axiom of Allah as the sole owner of all resources, with accountability extending to God, humanity, and nature.[49] The cited 2022 source is therefore an application, not the theory's origin

Within Indonesian higher education, SET provides a foundational rationale for why sustainability reporting cannot be optional or symbolic. Since Allah is the sole true owner, university administrators act as *khalifah* (trustees) who must ensure that their use of

[42] Shelly Herbert and Mark Graham, "Applying Legitimacy Theory to Understand Sustainability Reporting Behaviour within South African Integrated Reports," *South African Journal of Accounting Research* 36, no. 2 (2022): 147–69, https://doi.org/10.1080/10291954.2021.1918481.

[43] Suchman, "Managing Legitimacy: Strategic and Institutional Approaches."

[44] Meyer and Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony."

[45] Suchman, "Managing Legitimacy: Strategic and Institutional Approaches."

[46] David L. Deephouse and Mark Suchman, "Legitimacy in Organizational Institutionalism," in *The SAGE Handbook of Organizational Institutionalism*, ed. Royston Greenwood et al. (London: SAGE Publications, 2008), 49–77, https://doi.org/10.4135/9781849200387.n2.

[47] Meyer and Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony."

[48] Fitria, "Harmonization of the Concept of Maqashid Shariah and SDGs: A Review."

[49] Sulinda Nur R and Novi Puspitasari, "Corporate Social Responsibility Analysis through Shariah Enterprise Theory Approach in an Effort to Realize Good Corporate Governance," *Indo-Fintech Intellectuals: Journal of Economics and Business* 2, no. 1 (2022): 1–8, https://doi.org/10.54373/ifijeb.v2i1.68; Hartanto et al., "Developing a Sustainability Framework for Islamic Banking: A Maqashid Shariah Quadruple Bottom Line Approach."

resources (financial, human, natural) and treatment of students, employees, and communities aligns with Maqashid Shariah. Violations such as excessive resource consumption, unfair labor practices, or exclusion of communities from institutional benefits constitute not merely poor management but a breach of divine trust (*amanah*) and thus a spiritual failing.[50]

**Sustainability Maturity Model (SMM)**

Complementing SET's normative foundation, the Sustainability Maturity Model[51] offers a developmental framework to assess and guide Indonesian universities along progressive stages of sustainability reporting integration. Drawing from capability maturity concepts in software engineering and organizational learning, SMM characterizes five typical maturity levels.

SMM explains the observed heterogeneity in sustainability reporting in Indonesian universities. Institutions in weakly regulated environments with low stakeholder awareness may remain at the lowest levels, engaging in superficial "checklist sustainability".[52] Conversely, those facing stringent regulations, strong stakeholder pressure, or leadership genuinely committed to sustainability may progress to higher maturity levels. The model highlights that transition between levels requires not just resources but specific capabilities: measurement systems, employee empowerment, and organizational learning with ethical reflection.[53]

**Integrative Framework: SET as "Why" and SMM as "How"**

SET and SMM are operationalised in the coding protocol: extracted disclosures are coded against SET's three accountability domains (God, humanity, nature), and maturity is assigned using explicit SMM level criteria, ensuring systematic and reproducible classification.

This integration addresses a critical gap in existing sustainability reporting literature, which tends to be either purely regulatory (focusing on compliance without institutional transformation) or purely managerial (adopting conventional sustainability frameworks without ethical grounding). By synthesizing SET and SMM, this review enables a systematic analysis of how sustainability reporting in Indonesian universities can mature from symbolic compliance to transformative accountability across diverse institutional contexts and regulatory environments.

[50] Taufik, Muhammad, and Nugraheni, "Determinants and Consequences of Maqashid Sharia Performance: Evidence from Islamic Banks in Indonesia and Malaysia"; Tumewang, Rahmawati Dewi, and Amin, "Over a Decade of Maqashid Sharia Studies: A Bibliometric Analysis and Direction for Future Research."

[51] Paulk et al., "Capability Maturity Model, Version 1.1."

[52] Rupert J. Baumgartner and Daniela Ebner, "Corporate Sustainability Strategies: Sustainability Profiles and Maturity Levels," *Sustainable Development* 18, no. 2 (2010): 76–89.

[53] Ibid.

## METHODS

Systematic literature review (SLR) was conducted following the PRISMA 2020 guidelines[54] and the methodological framework proposed by Tranfield et al.[55] Given the increasing attention on sustainability reporting in Indonesian higher education, there has been a rising number of studies examining reporting quality and Maqashid Shariah principles as strategic frameworks for university governance. However, these studies often focus on specific aspects such as GRI compliance or environmental disclosure in Islamic or public universities, leaving a fragmented understanding of comparative mechanisms between institutional types. A systematic review addresses this gap by synthesizing existing knowledge, identifying inconsistencies, and proposing future research directions.[56]

### Search Strategy and Data Collection

The search utilised Scopus, Web of Science, and Google Scholar for peer-reviewed articles in English and Indonesian published from 2018 to December 31, 2025. Exact search dates were for Scopus, [date] for WoS, and for Google Scholar. For Google Scholar, the first 200 records per query were screened and exported using Publish or Perish. The Scopus and WoS queries are detailed above. The initial search yielded 424 records. Before screening, 300 duplicates were removed and 50 records were excluded by automation tools (Rayyan) for lacking peer-review status or being non-article document types. Consequently, 74 records proceeded to title and abstract screening, with 16 excluded. The remaining 58 reports were sought for retrieval, all of which were retrieved. Subsequently, 58 full-text reports were assessed for eligibility, leading to 27 exclusions (theoretical n=7, non-indexed n=15, duplicate n=5). A total of 31 studies were included in the final synthesis.[57]

[54] Page et al., "The PRISMA 2020 Statement: An Updated Guideline for Reporting Systematic Reviews."

[55] Tranfield, Denyer, and Smart, "Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review."

[56] Page et al., "The PRISMA 2020 Statement: An Updated Guideline for Reporting Systematic Reviews."

[57] Ibid.

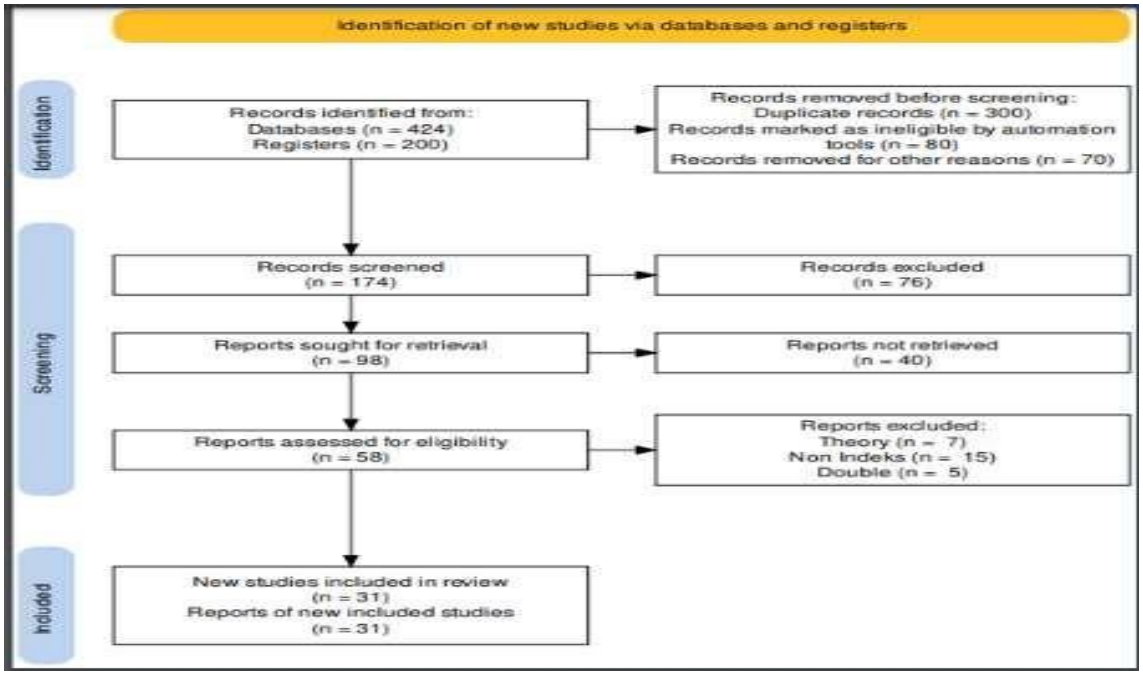



Figure 1. PRISMA Flow Diagram

**Screening and Selection Process**

Screening involved title/abstract review followed by full-text assessment. Journal ranking was not an exclusion criterion; inclusion depended on topical relevance, peer-reviewed status, English/Indonesian language, 2018–2025 publication, and evidence on at least one reporting dimension. Q2 Scopus, ABDC-listed, non-ABDC, and emerging Indonesian journals were equally eligible. Study quality was appraised separately using a methodological checklist and reported alongside the synthesis.[58] Inclusion criteria covered environmental, social, governance, stakeholder, and Maqashid Shariah reporting dimensions, plus internal and external determinants of sustainability reporting implementation across institutional types.[59]

**Full-Text Review and Quality Assessment**

Full-text review analysed methodology, findings, and theoretical contributions, prioritising empirical case studies, surveys, interviews, and quantitative assessments.[60] Papers lacking a higher education context, reporting quality dimension, or empirical

[58] Tranfield, Denyer, and Smart, "Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review."

[59] Javier Andrades, Domingo Martinez-Martinez, and Manuel Larrán, "Sustainability Reporting, Institutional Pressures and Universities: Evidence from the Spanish Setting," *Sustainability Accounting, Management and Policy Journal* 16, no. 4 (2025): 1045–71.

[60] Abdulwahid Ahmed Hashed and Belal Ali Abdulraheem Ghaleb, "Sustainability Reporting and Earnings Manipulation in Saudi Market: Does Institutional Ownership Matter?," *Cogent Business & Management* 10, no. 3 (2023), https://doi.org/10.1080/23311975.2023.2259607; Suhaiza Hanim Mohamad Zailani et al., "The Impact of External Institutional Drivers and Internal Strategy on Environmental Performance," *International Journal of Operations & Production Management* 32, no. 6 (2012): 721–45, https://doi.org/10.1108/01443571211230943.

support were excluded, except conceptual papers offering original frameworks relevant to the synthesis, identified in Table 1. Quality was assessed using CASP checklists by design and MMAT 2018 for mixed-methods studies.[61] Two reviewers independently appraised each study on five criteria: clarity of objectives, methodological appropriateness, rigour of data collection and analysis, transparency of findings, and contribution. Disagreements were resolved through discussion; studies meeting at least four criteria were retained, with results in Table 3. Journals are reported by name, indexing source, year, and year-specific quartile rather than publisher category.[62] Ultimately, 31 papers were retained.

Table 1. Journal Distribution

| Publisher | Articles | Percentage | Category |
|---|---|---|---|
| Emerald | 9 | 29.0% | Q1 |
| Elsevier | 6 | 19.4% | Q1 |
| MDPI | 5 | 16.1% | Q2 |
| Springer | 4 | 12.9% | Q2 |
| Taylor & Francis | 3 | 9.7% | Q2 |
| Wiley | 2 | 6.5% | Q2 |
| Sage | 2 | 6.4% | Q3 |
| **Total** | **31** | **100%** | - |

Source: Authors' own work

Table 2. Research Methodology Distribution

| Research Method | Articles | Percentage |
|---|---|---|
| Qualitative | 17 | 54.8% |
| Quantitative | 8 | 25.8% |
| Mixed Methods | 4 | 12.9% |
| Conceptual/Theoretical | 2 | 6.5% |
| **Total** | **31** | **100%** |

Source: Authors' own work

[61] Yusuf Karbhari, Md Kausar Alam, and Md Mizanur Rahman, "Relevance of the Application of Institutional Theory in Shariah Governance of Islamic Banks," *PSU Research Review* 5, no. 1 (2021): 1–15, https://doi.org/10.1108/PRR-05-2020-0015.

[62] Amneh Alkurdi et al., "Institutional Investors' Impact on Sustainability Disclosure: Exploring the Moderating Role of Financial Performance," *Journal of Financial Reporting and Accounting* (2024), https://doi.org/10.1108/JFRA-02-2024-0112.

**Data Extraction and Synthesis**

Data extraction used a standardised coding sheet capturing authors, year, journal, institutional context, methodology, reporting dimensions, sustainability framework, quality indicators, theoretical framework, key findings, and governance challenges. A second reviewer independently double-coded a random 20% subsample, yielding 92.4% inter-rater agreement; disagreements were resolved through discussion. Synthesis employed thematic analysis,[63] adapted from previous SLRs.[64] Coding combined deductive codes from SET accountability domains and SMM maturity levels with inductive codes; a codebook was piloted on five studies and refined. The first author coded all studies, the second audited the codebook and coded themes, and themes were verified through iterative comparison and discussion of discrepant cases.

Table 3. Research Focus Distribution

| Research Focus | Articles | Percentage |
|---|---|---|
| Public Universities Only | 12 | 38.7% |
| Islamic Universities Only | 9 | 29.0% |
| Comparative (Islamic & Public) | 7 | 22.6% |
| Theoretical/Conceptual | 3 | 9.7% |
| **Total** | **31** | **100%** |

Source: Authors' own work

[63] Page et al., "The PRISMA 2020 Statement: An Updated Guideline for Reporting Systematic Reviews"; Tranfield, Denyer, and Smart, "Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review."

[64] Bentley-Goode et al., "Choice of Assurance Provider and Impact on Quality of Sustainability Reporting: Evidence from Sustainability Reporting Restatements"; Demartini, Beretta, and Larisch, "Does the Transparency of Sustainability Reports Matter? A Quantitative Assessment"; Bosi et al., "Sustainability Reporting through Environmental, Social, and Governance: A Bibliometric Review."

Table 4. Theoretical Frameworks

| Theoretical Framework | Articles | Percentage |
|---|---|---|
| Institutional Theory | 10 | 32.3% |
| Legitimacy Theory | 7 | 22.6% |
| Stakeholder Theory | 5 | 16.1% |
| Maqashid Shariah Theory | 4 | 12.9% |
| Multiple Theories Combined | 3 | 9.7% |
| Other Frameworks | 2 | 6.4% |
| **Total** | **31** | **100%** |

Source: Authors' own work

**Analysis of Publishers, Methodologies, and Research Focus**

**Leading Publishers**

Emerald dominates publication output with 9 papers (29.0%), followed by Elsevier (19.4%), MDPI (16.1%), Springer (12.9%), Taylor & Francis (9.7%), Wiley (6.5%), and Sage (6.4%), indicating strong academic interest in sustainability reporting and higher education governance; Emerald journals such as the International Journal of Sustainability in Higher Education and Journal of Islamic Marketing are therefore recommended submission targets.

**Research Methodologies**

Qualitative methods dominate (54.8%, n=17), followed by quantitative (25.8%, n=8), mixed methods (12.9%, n=4), and conceptual papers (6.5%, n=2).

**Institutional Focus and Theoretical Frameworks**

Studies focusing solely on public universities comprise 38.7% (n=12), Islamic universities only 29.0% (n=9), comparative analyses 22.6% (n=7), and theoretical papers 9.7% (n=3), indicating growing but still limited comparative research. Institutional Theory is most frequently employed (32.3%), followed by Legitimacy Theory (22.6%), Stakeholder Theory (16.1%), Maqashid Shariah Theory (12.9%), combined theories (9.7%), and other frameworks (6.4%).

**VOSviewer Network Analysis**

VOSviewer analysis (version 1.6.20) used author keywords, full counting, a minimum occurrence threshold of two, and association strength normalisation, with a thesaurus merging synonyms and generic terms removed. Because the network is dominated by terms such as "sustainability," "corporate governance," and "regulatory requirement," the narrative describes only visible nodes; Islamic-university and Maqashid Shariah terms fell below the display threshold.

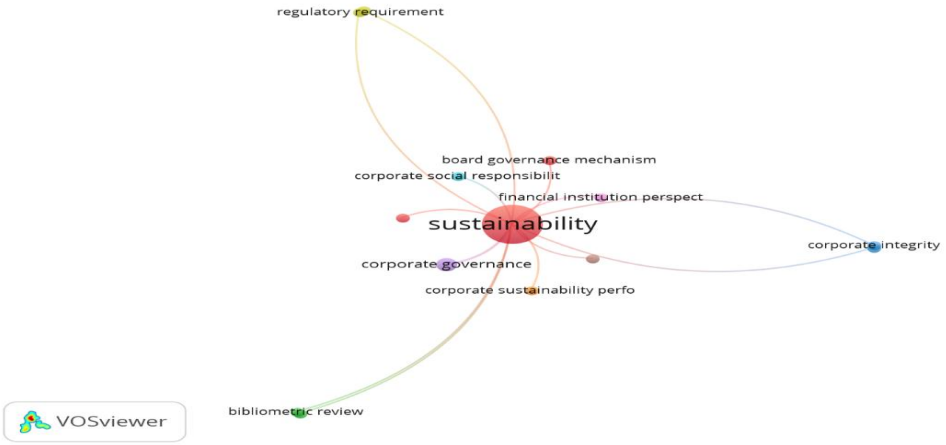



Figure 2. Network Visualization Results

**Overlay Visualization**

The overlay visualization shows temporal shifts: 2018–2020 centred on sustainability reporting fundamentals and GRI standards; 2021–2022 on stakeholder engagement, institutional pressures, and legitimacy; 2023–2025 increasingly on Maqashid Shariah, spiritual accountability, comparative analysis, and spiritual washing. Emerging topics include digital reporting platforms, AI-based disclosure verification, blockchain transparency, daruriyyat assessment frameworks, hajiyyat prioritisation, tahsiniyyat indicators, Maqashid audit integration, certification harmonisation, social return on investment, spiritual performance metrics, and integrated reporting standards, offering opportunities for new research models.




Figure 3. Overlay Visualization Results

**Density Visualization**

The density visualization shows brightest clusters for well-researched issues, while "spiritual washing measurement" and "comparative institutional analysis" remain dark, and "accreditation enforcement" and "stakeholder education" are moderately dense. Lower density appears for "longitudinal impact assessment," "community welfare outcomes," "governance mechanism design," "accreditation body accountability," and "stakeholder protection frameworks." Public university research is denser than Islamic

university research, signalling opportunities for validated spiritual washing instruments, substantive accountability conditions, effective governance mechanisms, and comparative analysis.

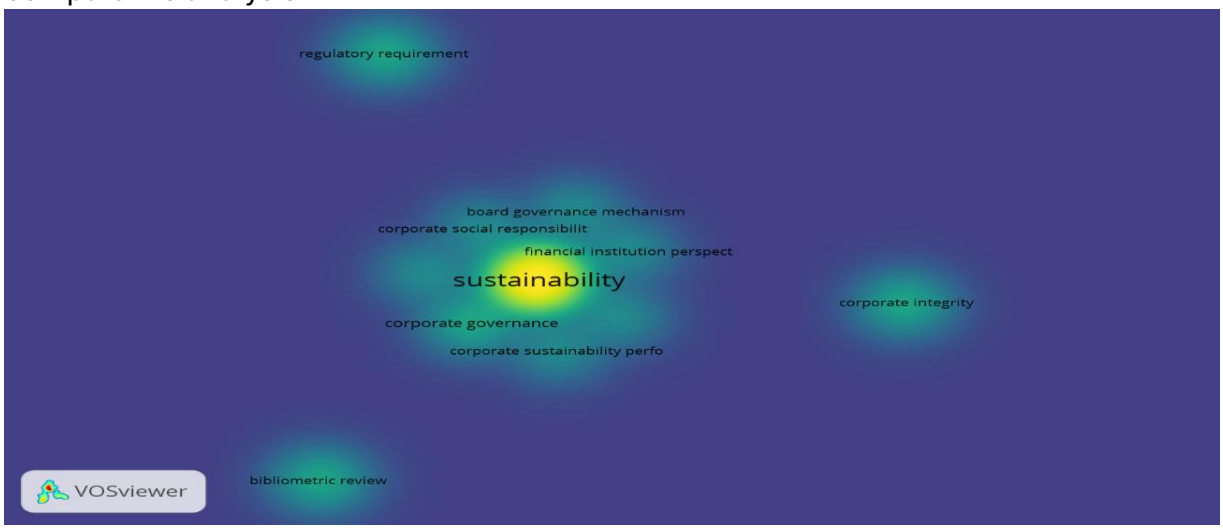



Figure 4. Density Visualization Results

## RESULT AND DISCUSSION

### How do internal organizational ethics and external institutional variations shape the integration of sustainability reporting principles into Indonesian university practices?

The integration of sustainability reporting principles into Indonesian university practices is shaped by the interplay between internal organisational commitment to institutional accountability and external institutional forces, including regulatory frameworks, accreditation standards, and stakeholder pressures. The synthesised findings indicate that internal governance mechanisms within Indonesian universities vary considerably in their capacity to operationalise sustainability reporting beyond basic regulatory compliance. Several included studies report that universities, particularly those with limited resources, possess adequate knowledge of basic reporting requirements but lack specialised understanding of how sustainability principles translate into measurable accountability practices across environmental, social, and governance dimensions.[65] These studies, however, are not all situated in Indonesian higher education, and the evidence base for this claim therefore combines Indonesian and international settings; we interpret this expertise deficit as enabling institutions to claim sustainability alignment while maintaining opaque operations, inadequate stakeholder engagement, or resource management that contradicts accountability principles, and this interpretation should be read as an author inference rather than a finding directly documented in the reviewed studies.

Compounding this internal governance gap is the reported misalignment between managerial incentives and long-term sustainability outcomes. Included studies indicate that when organisational rewards are tied to short-term metrics such as accreditation

[65] Safari and Areeb, "A Qualitative Analysis of GRI Principles for Defining Sustainability Report Quality: An Australian Case from the Preparers' Perspective"; Moses, Che-Ahmad, and Abdulmalik, "Board Governance Mechanisms and Sustainability Reporting Quality: A Theoretical Framework"; Gerwing, Kajüter, and Wirth, "The Role of Sustainable Corporate Governance in Mandatory Sustainability Reporting Quality."

compliance or the mere presence of sustainability statements, the incentive to prioritise symbolic reporting over substantive accountability becomes pronounced.[66] We do not identify specific Indonesian universities alleged to have promoted environmental commitments without monitoring actual performance; instead, at a general conceptual level, the reviewed literature suggests that such discrepancies persist where internal audit functions focused on sustainability compliance lack independence, methodological rigour, or authority to detect and prevent them.[67] This latter claim likewise draws mainly on corporate and international evidence, and its extension to Indonesian universities is an interpretive proposition requiring further empirical verification.

External institutional variations further amplify these risks through a fragmented landscape of inconsistent accreditation standards and sustainability regulations across Indonesian regions. In jurisdictions with nascent governance frameworks, universities frequently engage in "checklist sustainability," fulfilling minimal disclosure requirements while disregarding broader accountability principles.[68] Conversely, in regions with more established governance infrastructure, institutions deploy subtler forms of obfuscation, emphasizing visible sustainability symbols while omitting material negative information about compliance failures. Regulatory arbitrage is facilitated by the absence of universally accepted sustainability materiality standards, allowing universities to justify selective disclosure by arguing that omitted environmental or social impacts are "not material" to institutional reporting.

**Why do some Indonesian universities achieve substantive sustainability reporting while others remain at superficial or symbolic levels?**

The preference for superficial sustainability initiatives over genuine accountability integration emerges from a complex interplay of economic rationality, stakeholder pressures, and institutional isomorphism. At its core, this phenomenon reflects a fundamental cost-benefit analysis where the immediate financial and reputational advantages of symbolic actions consistently outweigh the perceived long-term benefits of authentic transformation.[69] From a resource allocation perspective, many universities, particularly smaller institutions, face substantial expenditures to achieve meaningful sustainability reporting progress. An institution seeking to implement comprehensive reporting systems, stakeholder engagement mechanisms, or employee training programs might need to invest substantial resources in infrastructure, capacity building, and long-term monitoring.

[66] Badia, Bracci, and Tallaki, "Quality and Diffusion of Social and Sustainability Reporting in Italian Public Utility Companies"; Elaigwu, Abdulmalik, and Talab, "Corporate Integrity, External Assurance and Sustainability Reporting Quality: Evidence from the Malaysian Public Listed Companies."

[67] Sebrina et al., "Analysis of Sustainability Reporting Quality and Corporate Social Responsibility on Companies Listed on the Indonesia Stock Exchange"; Martínez-Ferrero, García-Sánchez, and Ruiz-Barbadillo, "The Quality of Sustainability Assurance Reports: The Expertise and Experience of Assurance Providers as Determinants."

[68] Luque-Vílchez et al., "Key Aspects of Sustainability Reporting Quality and the Future of GRI."

[69] Jadoon et al., "The Impact of Sustainability Reporting Quality on the Value Relevance of Corporate Sustainability Performance"; Al-Shaer, "Sustainability Reporting Quality and Post-Audit Financial Reporting Quality: Empirical Evidence from the UK."

When confronted with such costs, managers frequently determine that displaying sustainability certificates, distributing environmental brochures, or launching small recycling campaigns represents a fraction of the expenditure while yielding similar short-term benefits in terms of institutional reputation and stakeholder satisfaction.[70] This calculus is particularly prevalent among universities beholden to accreditation deadlines or ranking expectations, where stakeholders' inability to distinguish between authentic and performative sustainability implementation creates perverse incentives for superficiality.

Stakeholder and market mechanisms have exacerbated this trend by creating an environment where perception often trumps reality. The explosive growth of interest in university sustainability rankings and green campus initiatives has generated intense pressure for institutions to demonstrate sustainability credentials, regardless of actual operational practices.[71] In this climate, symbolic actions such as launching a "green campus" campaign, obtaining superficial sustainability certification, or highlighting environmental commitments in promotional materials provide immediate access to stakeholder approval without requiring substantive operational changes. The higher education sector's heavy reliance on easily quantifiable metrics such as number of sustainability initiatives, presence of environmental statements, or availability of recycling programs over contextualized impact assessments further enables this behavior.

A notable pattern emerges in the higher education sector, where included studies report that some universities publish sustainability reports that emphasise achievements while providing limited information on how targets were set or how data were collected. The reviewed literature does not document intentional concealment or deliberate manipulation of targets; rather, it describes observable disclosure limitations, including selectively favourable presentation and limited transparency regarding target-setting and measurement methods.[72] Where such discrepancies are not penalised by the market, and may even be associated with increased enrolment, favourable rankings, or enhanced institutional prestige, the reviewed studies suggest that this condition reinforces incentives for superficial sustainability integration. We present this as an interpretive explanation consistent with the synthesised evidence rather than as a documented causal finding, and we do not attribute motive to any institution.

Institutional forces compound these economic incentives through powerful mimetic pressures. As sustainability reporting becomes more common across Indonesian universities, institutions face normative pressure to conform to disclosure practices regardless of their authenticity. This institutional isomorphism manifests most visibly in the higher education sector, where institutions publish environmental and

[70] Adamo et al., "A Literature Analysis of Sustainability Reporting Quality"; Chang et al., "Drivers of Sustainability Reporting Quality: Financial Institution Perspective"; Boiral, Heras-Saizarbitoria, and Brotherton, "Assessing and Improving the Quality of Sustainability Reports: The Auditors' Perspective."

[71] Romero, Ruiz, and Fernandez-Feijoo, "Sustainability Reporting and Stakeholder Engagement in Spain: Different Instruments, Different Quality"; Mulyany et al., "Online Sustainability Disclosures of Top Islamic Higher Education Institutions."

[72] Sarhindi, "The Role of Islamic Higher Education in Fostering Environmental Sustainability: Comparative Case Study of UIN Jakarta and UII Yogyakarta, Indonesia"; Minutiello and Tettamanzi, "The Quality of Nonfinancial Voluntary Disclosure: A Systematic Literature Network Analysis on Sustainability Reporting and Integrated Reporting."

social statistics that appear progressive while maintaining practices that violate accountability principles.[73] The prevalence of template-based sustainability reporting frameworks enables this deception by allowing institutions to mimic industry leaders' language and structure without adopting their substance. Perhaps most insidiously, the current system creates a self-reinforcing cycle where superficial compliance becomes the norm: as more institutions engage in symbolic sustainability initiatives, the bar for what constitutes acceptable practice deteriorates, making authentic accountability appear unnecessarily costly or even competitively disadvantageous.[74]

**What are the distinct maturity stages across sustainability reporting dimensions in Indonesian universities, and what mechanism-specific drivers facilitate or impede progression?**

The multifaceted nature of sustainability reporting in Indonesian higher education reveals distinct implementation patterns across different operational dimensions, including environmental disclosure, social accountability, governance transparency, spiritual/*Maqashid* reporting, and integrated accountability. Each dimension exhibits unique maturity characteristics, mechanism-specific vulnerabilities, governance requirements, and organizational pressures that shape progression from ad-hoc practices to optimizing, fully integrated sustainability reporting systems.

Environmental reporting maturity predominantly surfaces as the most visible and frequently addressed dimension in the literature. At lower maturity levels (Initial to Repeatable), institutions focus on basic environmental compliance with minimal attention to comprehensive sustainability measurement. Success factors at higher maturity levels include integration of carbon footprint tracking, water conservation metrics, waste management systems, and transparent environmental auditing. However, challenges manifest through "certification fixation," where institutions prioritize obtaining environmental certificates while neglecting substantive performance improvements. Many universities plateau at the Repeatable level, where certification exists but no meaningful environmental metrics are systematically tracked.[75] Progression drivers include management commitment to sustainability, stakeholder engagement programs, and regulatory enforcement.

Social reporting maturity encompasses employee welfare, community engagement, student services, and diversity metrics. Maturity evolves from minimal compliance with labor laws at the Initial level to proactive designs incorporating equitable policies, community benefit-sharing, and stakeholder empowerment at the Optimizing level. Research indicates that most Indonesian universities remain at lower to middle maturity levels, where social reporting is implemented only when required by

[73] Erin, Adegboye, and Bamigboye, "Corporate Governance and Sustainability Reporting Quality: Evidence from Nigeria"; Abeysekera, "A Framework for Sustainability Reporting."

[74] Khan et al., "'Green Washing' or 'Authentic Effort'? An Empirical Investigation of the Quality of Sustainability Reporting by Banks"; Safari and Areeb, "A Qualitative Analysis of GRI Principles for Defining Sustainability Report Quality: An Australian Case from the Preparers' Perspective."

[75] Moses, Che-Ahmad, and Abdulmalik, "Board Governance Mechanisms and Sustainability Reporting Quality: A Theoretical Framework"; Gerwing, Kajüter, and Wirth, "The Role of Sustainable Corporate Governance in Mandatory Sustainability Reporting Quality."

accreditation rather than as institutional commitment.[76] Success drivers include leadership understanding of social accountability as institutional duty, availability of stakeholder engagement mechanisms, and community pressure for transparency. Impeding factors include weak enforcement of social reporting standards and organizational cultures that prioritize image management over accountability.

Governance and ethical reporting maturity relates to institutional integrity, transparency, and stakeholder accountability. Maturity indicators include board composition, ethical codes, anti-corruption policies, and stakeholder engagement mechanisms. At lower maturity levels, organizations may engage in opaque decision-making or exclude stakeholders from governance processes. Higher maturity involves integrated reporting with audited indicators and stakeholder feedback mechanisms.[77] Success drivers include regulatory requirements for governance disclosure, professional associations establishing reporting standards, and stakeholder pressure for transparency. Impeding factors include lack of standardized reporting frameworks, costs associated with verification, and institutional cultures resistant to transparency.

Spiritual and Maqashid-based reporting maturity concerns faith preservation through institutional religious commitment, Islamic educational programmes, and Maqashid-aligned indicators, with higher maturity integrating Maqashid principles across institutional functions. Table 4 presents the study-by-study coding matrix underlying our classification of Islamic universities at the Quantitatively Managed level and our finding that environmental and economic dimensions remain underdeveloped.[78]

Integrated reporting and accountability maturity concerns transparent communication, avoidance of greenwashing or spiritual washing, and third-party verification of sustainability and *Maqashid* compliance claims. Lower maturity features self-declared claims without evidence; higher maturity involves integrated sustainability reporting with audited indicators and stakeholder feedback mechanisms.[79] Success drivers include regulatory requirements for integrated reporting, professional standards, and stakeholder pressure. Impeding factors include lack of standardized frameworks, verification costs, and organizational cultures prioritizing image over accountability.

Mechanism-specific patterns emerge from distinct organizational capabilities and resource requirements across these dimensions. Environmental reporting requires measurement systems and technical expertise. Social reporting demands stakeholder engagement and human resource development capabilities. Governance reporting calls for transparency mechanisms and ethical oversight. Spiritual reporting

[76] Badia, Bracci, and Tallaki, "Quality and Diffusion of Social and Sustainability Reporting in Italian Public Utility Companies"; Elaigwu, Abdulmalik, and Talab, "Corporate Integrity, External Assurance and Sustainability Reporting Quality: Evidence from the Malaysian Public Listed Companies."

[77] Martínez-Ferrero, García-Sánchez, and Ruiz-Barbadillo, "The Quality of Sustainability Assurance Reports: The Expertise and Experience of Assurance Providers as Determinants"; Loza Adaui, "Sustainability Reporting Quality of Peruvian Listed Companies and the Impact of Regulatory Requirements of Sustainability Disclosures."

[78] Correa-Garcia, Garcia-Benau, and Garcia-Meca, "Corporate Governance and Its Implications for Sustainability Reporting Quality in Latin American Business Groups"; Paridhi and Arora, "Sustainability Reporting: Current State and Challenges."

[79] De Micco et al., "The Challenges of Sustainability Reporting and Their Management: The Case of Estra"; Alsahali and Malagueño, "An Empirical Study of Sustainability Reporting Assurance: Current Trends and New Insights."

requires *Maqashid* expertise and Islamic knowledge. Integrated reporting demands accounting assurance combined with governance expertise.

This variation underscores that sustainability reporting in Indonesian universities is not a monolithic concept but rather a collection of adaptive practices evolving in response to dimension-specific vulnerabilities and organizational contexts. Universities may achieve high maturity in environmental reporting but low maturity in social accountability or spiritual integrity. This fragmented development stems from differing internal capabilities, regulatory pressures, and leadership understanding of accountability as a comprehensive system rather than a narrow compliance checklist.

## CONCLUSION

This systematic literature review of 31 articles reveals that sustainability reporting in Indonesian universities serves as a critical framework for institutional accountability, yet its effectiveness is frequently undermined by internal governance gaps, external regulatory fragmentation, and misaligned incentives that enable "spiritual washing." The findings demonstrate that ineffective sustainability reporting manifests distinctly across five operational dimensions: environmental reporting, social accountability, governance transparency, spiritual/*Maqashid* reporting, and integrated accountability. Each dimension exhibits unique vulnerabilities shaping success or failure. The analysis confirms that internal governance weaknesses (inadequate sustainability expertise, misaligned incentives, weak audit functions) and external institutional variations (inconsistent accreditation standards, fragmented regulatory enforcement, absence of universally accepted materiality frameworks) collectively drive superficial reporting rather than genuine accountability outcomes. Organizations often prioritize symbolic actions because short-term reputational and economic benefits outweigh long-term authentic transformation costs.

Key recommendations grounded in the synthesised findings include: (1) strengthened stakeholder pressure to accelerate sustainability transparency and accountability, derived from studies reporting stakeholder engagement as a determinant of disclosure quality; (2) enhanced organisational governance structures for strategic oversight and ethical compliance, derived from evidence linking weak audit independence and misaligned incentives to superficial reporting; (3) environmental management system mediation to improve sustainability intervention effectiveness, derived from studies reporting that environmental management systems mediate the relationship between sustainability commitment and performance outcomes; and (4) development of validated measurement instruments for spiritual and governance dimensions across different institutional contexts, derived from the heterogeneity of measurement approaches identified across the 31 included studies. Political connection mapping has been removed because it was not established as a finding in the preceding synthesis and no included study supported its derivation.

Author Contributions

Ersi Sisdianto: Conceptualisation, research design, database searching, data extraction, coding, thematic synthesis, and drafting the manuscript. Yuliansyah: Methodology, quality appraisal, interpretation of findings, and critical revision of the manuscript. Chara Pratami Tidespania Tubarad: Data curation, VOSviewer analysis, table preparation, and language editing. Zeeshan Khan: Literature verification, quality assessment, and validation of the coding framework. Faisal Mahmood: Theoretical framework development, interpretation of Islamic accountability findings, and critical revision of the manuscript. All authors read and approved the final manuscript.

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This article is purely the result of academic research and systematic literature review, so there is no conflict of interest between the author and other parties such as institutions or organizations.

Ethical Approval
This systematic literature review used only publicly available published literature. It did not involve human participants, identifiable personal data, or confidential institutional data; therefore, ethical approval was not required, in accordance with the journal's ethics policy.

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