

IMPLEMENTATION OF GOOD UNIVERSITY RESPONSIBILITY

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ABSTRACT

Contracting with social matters, females tend to be more affective compare to males. In a university, when student body consists of more females than males, there should be advantages in making the implementation of Good University Responsibility (GUR) successful. We surveyed the students, then comparing between female and male regarding their intention in implementing Good University Responsibility. The finding of this research was that there was no significant difference between male and female students, of both their intention and action, in implementing GUR.

Keywords: Good University Responsibility, Intention, Action.

I. INTRODUCTION

There are common thoughts that the implementation of Corporate Social Responsibility (CSR) in companies should involve donation to the environment, such as sharing foods, money, or student scholarships. Often those activities were not based on the real needs of the social environment, and only considered as an advertising media. Those kinds of activities triggers the image that implementing CSR is costly, because companies should increase their profits in order to donate to their environment. That false image cause smaller entities tends to ignore CSR, because most of them do not have enough profits to be distributed to wider stakeholders.

Lack of understanding of CSR also causes the condition. The variety of CSR definitions makes understanding CSR is difficult. Many of them emphasizes on something to be given away or contribution to the social community, environment, or stakeholders, as a kind of accountability or commitment. Therefore, it is difficult to avoid from the feeling of unwillingness to give (because it needs more money) and to fulfil the responsibility (because it is a burden).

CSR, which according to Elkington (1998) based on Profit, People, and Planet, consist of two main activities; they are Good Corporate Governance (GCG) and Good Corporate Responsibility (GCR) [8]. GCR include environment sustainability, community development, human rights and consumer protection, relationship with supplier, and respect the stakeholders' rights. The implementation of GCR in a university (Good University Governance/GUR) could involve students. Most of the implementations of GUR related to the Planet are costless; on the contrary, it would save something. In a university environment, the activities could be such as how to reduce, reuse, recycle and dispose garbage; encourage students to

use bicycle instead of car or motorcycle. Those activities are costless.

According to Hofstede (1994) [9], there is a different attitude between male and female regarding social matters. Female tends to be more affective and focus on social problems, therefore, when student body of a university consist of more females than males, they naturally provide basic elements to pay more attention in sustaining the planet. The university should take advantage from the condition and create the needs of GUR implementation among academia, starting with students.

II. LITERATUR REVIEW

2.1 Corporate Social Responsibility and Gender

There are many definitions of CSR, which consist of both GCG and GCR elements [10], such as:

- A concept that organization, especially (but not limited to) company has a responsibility to its consumers, employees, shareholders, community, and environment in all its operation aspects
- CSR Asia: company's commitment to operate sustainably based on economic, social, and environment principles, whilst balancing various interests of the stakeholders.
- World Business Council for Sustainable Development: a sustainable commitment from business society to conduct ethically and to contribute to economic development, whilst improving the quality of life of the employees and their family, and local community and public in general

The introduction of General Guides for Indonesian Good Corporate Governance 2006 [3] stated that the guidance book intends to encourage the awareness and social responsibility of companies towards the society and environment sustainability, especially nearby environment. The government hoped that the implementation of the guidance would be pervasive in all kind of entities, it means including university institutions

The thoughts regarding the environment sustainability had developed since the '60, with different emphasize waves. Since 2000, the wave emphasized on the living environment, especially related to the globalization, which is the ability of a company to compete globally while maintaining sustainability environment issues. The regulation is considered to be not enough in encouraging entrepreneur to be creative and be social responsible. The world needs new evolution, which have more capability to create sustainable welfare [2].

Globalization paradigm had pushed the entities towards new ideas, which -according to Elkington [2] - are the seven triggers in the Triple Bottom Line agenda. Put it



simple, the Triple Bottom Line agenda focuses not only on the economic value, which a company could add, but also on the environment and social value, which they could add – or destroy. Among the seven triggers, one of them is the transparency issue. In the end, the entity would end up under the microscope of the society regarding their thoughts, priorities, commitments, and activities. The society as consumers would use that information to compare and judge the level of performance of the entity. Focus on improving sustainable environment could become a value added that would catch the society's attention toward the institution which could lead to a wider consumers. The idea of focusing on the environment is also to process the "input" (students) to become a more aware individual towards the sustainability of the planet. In the end, the good ideas and good cultures would be brought into the business world they would enter into. Therefore, we could hope that there would be an acceleration of creating the sustainable environment.

According to Hofstede (1984) [5], [9], there were basic differences between female and male regarding culture values, which was referred to as masculinity versus femininity. In the femininity society, the people stand for the preference for relationships, modesty, caring for the weak, and the quality of life. Later, Gray (1988) [5] stated that the social culture influenced the development of accounting values. Femininity stands for the preference for relationships, modesty, caring for the weak, and the quality of life. The femininity culture influenced accounting values in the positive way towards conservatism and secrecy; on the contrary, it negatively influenced professionalism, optimism, and transparency.

In the new concept of management, human is regarded as the driver of an organization, whereas the organization is viewed as a living thing, which is alive, learning, innovating, and having its own purpose. In this view, human plays the main role in guiding the movement of an organization. Academia in a university consists of many components, they are the staff, lecturers, and most of the part is the students. If the fundamental gender differences applied as Hofstede suggested, therefore a university could take an advantage from the female academia, which would have a feminine thoughts, to help the university grow the culture of environment sustainability, starting in the campus environment itself.

Later on, the university could present the GUR implementation in its financial reporting, either for obeying the governments rule or as a media for exposing the university's competitiveness.

2.2 Previous Works

The research performed by Andini [1] studied the influence of ethic implementation to audit performance from the gender point of view. Andini quoted Keraf, who stated that ethic related to good value, way of life and rules in a society, which is in accordance with the CSR values, which regulated good things to performed towards society and environment. The result from Andini's research was that from the gender point of view, ethic did not influence audit performance, whereas from the gender point of view,

there was a weak yet real relation between ethical evaluation, ethical orientation, and ethical intention.

Andini's research did not all in accordance with Muthmainah's [4]. Muthmainah differed male and female in the case of ethic evaluation, ethic orientation, and ethic intention related to the potency of professional accounting staff recruitment. The result of her study was that there was a different ethic orientation between male and female in the condition of utilitarianism morale construct; and there was a difference between male and female in ethic evaluation and ethic intention. Moreover, Muthmainah suggested that it was important to explore more the difference between the perception and the action of ethic implementation.

Another research related to gender differentiation was from Sabrina and Juniarti [6]. Their research showed that gender variable had a positive significant influence on the precision of audit opinion. The result indicated that there were different ways of thinking and valuing audit evidence in the audit process, which lead to the conclusion that female auditor issued more precise audit opinion than male auditor did.

Based on the discussion above, we see that there were still inconsistency in whether gender influence perception or action. Therefore the hypothesis of this research was that there is a difference between male and female in their intention and action in implementing GUR.

III. RESEARCH METHODS

The research was an explanatory survey using descriptive and comparative method. The population was the students at Business Management Faculty and Economic Faculty of Widyatama University who were registered as students in the second semester of academic year 2012-2013. The sample was random sampling taken using Krejcie and Nomogram Harry King table with 5% level of error.

This study used questionnaire as the tool to measure the students' response regarding the implementation of GUR in the university environment from both the intention and the action point of view. The response to the questionnaire used Likert scale between 1 to 5 points. The smallest scale (1) indicating the lowest intention, whereas the largest scale (5) indicating the highest intention. As for the action, the scale was divided into 3 categories, those were: always, sometimes, and never.

Before the questionnaire was distributed, the validity and reliability of the tool was tested. The questionnaire was distributed to the research sample of 124 students, consisted of 62 females and 62 males. The validity test for each item of questions was reflected in the value of Corrected Item – Total Correlation. The result from the validity test was that the value of r -calculated $>$ r -table, it meant that the items of the questionnaire were valid.

An instrument is reliable if it is used many times to measure the same object and resulted in the same data. According to Sekaran [7], to test the reliability of an instrument one can use the reliability coefficient Alpha Cornbach. When the reliability coefficient is nearer to 1.00, it means the instrument is more reliable. Generally, the

reliability coefficient under 0.6 is considered not good, reliability coefficient at approximately 0.7 is acceptable, and reliability coefficient more than 0.8 is considered as good. The result of validity test of the tool shown that it was 100% valid; as for the result of the reliability test, the coefficient was 0,86 which mean that the instrument is considered as good.

The research intended to compare the intention of male and female student, and also the action they took regarding GUR implementation, therefore the statistic test tool used was the independent t-test. The test was performed using the statistic program SPSS V.18.00.

The hypothesis of this study was:

Ho: there is no perception difference between male and female students regarding the GUR implementation from the point of view of intention and action.

Ha: there is a perception differences between male and female students regarding the GUR implementation from the point of view of intention and action.

If the result of the significance level from the test is greater than 0.05, Ho is accepted, and if the significance level is smaller than 0.05 then Ho is rejected.

IV. RESULTS

The questionnaire consisted of 18 statements which were divided into three classifications related to the (1) Planet: a) the use of electricity and gasoline as the source of energy, b) the handling of waste; and (2) People: care for others. The respondents were to response according to their intention and their action towards each statement. The statements are as follows:

(1) PLANET:

1. Turn off the lights when not in use.
2. Turn off the in-focus device when not in use.
3. Turn off the water when not in use.
4. Turn off the Air Conditioning when not in use.
5. Pull off the charger from the socket after charging completed.
6. Set the computer at automatic off-mode when not in use.
7. Report the broken facilities (such as leaking water, blinking lamp) to campus maintenance staff.
8. Take a walk/take a bicycle going to campus.
9. Hitch hike to a friend/parents when going to campus.
10. Reduce waste.
11. Reuse waste.
12. Help to recycle by separating non-organic waste.

(2) PEOPLE:

13. Do not smoke in campus area.
14. Remind the others to save energy and care for the environment.
15. Follow/join in any group/activity/website/blog relating to saving energy and caring to the environment activities.
16. Founding club which activity related to saving energy and caring to the environment.
17. Setting a blog/website which activities related to collecting ideas regarding energy saving and care for the environment.

18. Collecting fund for the society around the campus.

Table 1 showed the composition of responses of the 62 male respondents regarding their intention and their action towards the 18 statements. The response for intention was divided into 5 scales, as follow:

- 1 = Very low intention
- 2 = Low intention
- 3 = average intention
- 4 = High intention
- 5 = Very high intention

The response for action was divided into 3 scales, as follow:

- N = Never
- S = Sometimes
- A = Always

The data showed in Table 1 revealed that despite the expectation that people would consistently have a good intention toward sustaining their environment, the response were somewhat unpredictable.

**Table 1. Frequency of Males' Responses
(In percentage)**

QR*)	1	2	3	4	5	N	S	A
1	0	0	16	21	63	0	40	60
2	5	0	11	26	58	21	35	44
3	0	2	6	13	79	8	11	81
4	11	5	12	7	27	26	37	37
5	3	5	27	8	56	1	47	52
6	8	8	40	11	32	16	55	29
7	18	14	10	8	50	61	34	5
8	8	19	14	21	37	37	44	19
9	23	13	42	13	10	49	48	3
10	0	5	6	31	58	5	60	35
11	10	16	29	31	14	29	63	8
12	11	14	18	16	40	47	40	13
13	26	13	21	6	34	40	32	27
14	6	23	30	21	21	26	68	6
15	21	18	24	16	21	50	44	6
16	26	11	24	18	21	68	27	5
17	21	8	19	24	27	71	26	3
18	8	19	19	24	29	53	45	2

*) QR = Questions\Response

As shown in Table 1, only 5 out of 18 statements that had high score responses, meaning that the intentions tended to be very high from most of the male respondents, those are number 1, 2, 3, 8, and 10. Other statements were responded in a rather indifferent manner, many of them had quite a number of respondents choosing the low level of intention, such as statement no. 9 (hitch hiking to campus) , 13 (smoking), also 15, 16, and 17 (actively involved in a group/website related to sustaining the environment). On statement no. 7 (reporting broken facilities to the campus staffs) we had contradictive response between intention and action, while the intention were tend to be very high (50%), most of the action were never (61%) and sometimes (34%); also statement no. 12 (help to recycle by separating organic and non-organic waste) despite having 40% of respondents choosing the highest intention, the action were 47% never and 40% sometimes; the same as statement no. 18 (collecting fund for the society) which most of intention level ranging from low to high, but the action were 53% never and 45% sometimes.

Table 2 showed the frequency of responses from the female respondents regarding the intentions and the actions. The female respondents tended to be more consistent in their responses regarding the intentions, which were high, as expected. Although, some statements were responded differently, such as statement no. 7, 15, 16 and 17, which had average level of intention, it seemed that most female respondent did not have a strong intention in relating with others regarding this matter, they were reluctant to report the broken facilities to campus staff and to join any activities regarding sustaining the environment. Statement no. 8 was responded quite contradictive from what we expected because most female respondents did not have any intention to take a walk nor take a bicycle going to campus. Statement no. 13 had a rather extreme response, most female respondents either totally agreed (60%) or disagreed (30%) regarding not smoking at campus area.

Table 2. Frequency of Females' Responses (In percentage)

QR*	1	2	3	4	5	N	S	A
1	0	2	23	29	47	0	53	47
2	5	5	16	31	43	29	29	42
3	0	2	0	19	79	0	10	90
4	5	8	16	23	48	18	48	34
5	3	5	19	27	45	11	42	47
6	5	10	27	24	34	18	58	24
7	10	16	27	24	23	55	39	6
8	27	24	21	8	19	65	14	21
9	8	8	48	18	18	19	60	21
10	0	2	19	37	42	3	68	29
11	5	26	36	21	13	42	53	5
12	8	11	27	36	18	57	42	1
13	30	0	3	5	60	47	8	45
14	3	7	37	32	21	13	77	10
15	11	10	29	27	23	68	29	3
16	11	14	37	19	18	79	21	0
17	11	16	32	24	16	94	6	0
18	6	8	26	32	27	50	47	3

*) QR = Questions/Response

Although, some statements were responded differently, such as statement no. 7, 15, 16 and 17, which had average level of intention, it seemed that most female respondent did not have a strong intention in relating with others regarding this matter, they were reluctant to report the broken facilities to campus staff and to join any activities regarding sustaining the environment. Statement no. 8 was responded quite contradictive from what we expected because most female respondents did not have any intention to take a walk nor take a bicycle going to campus. Statement no. 13 had a rather extreme response, most female respondents either totally agreed (60%) or disagreed (30%) regarding not smoking at campus area.

This was indicating that many female students take smoking as a disturbing habit and on the other side some of them take smoking as unstoppable habit. Statements no. 18 had a contradictive response between the intention and the action, despite the high level of intention to collect fund for the society, most of the female respondents never take action toward the statements. Some statements which also had quite contradictive response between the intention and the action were statements no. 7 (to report broken facilities), 11 (reuse waste), 16, and 17 (actively involved in a group/site in campaigning the energy saving and taking care of the environment).

However when we take the average score of responses of female and male regarding their intention and action, there were only slight differences between male and female, as shown in Figure 1 and 2.

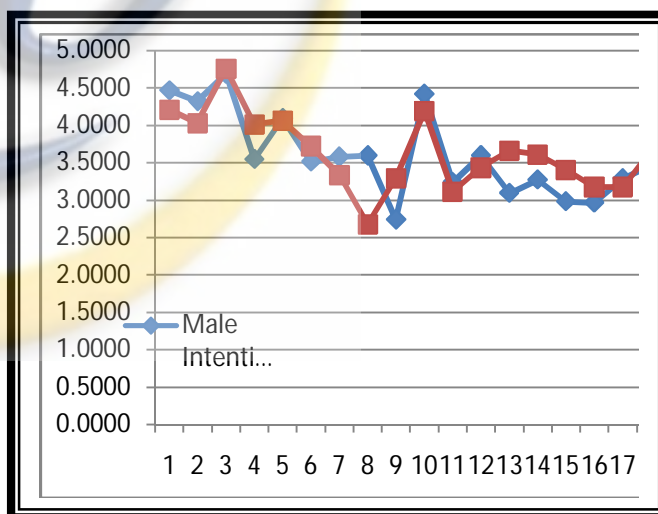


Fig. 1 Comparing average male vs. female intention

Figure 1 showed the comparison between the average intentions of male versus female. In some points female intention tended to be higher, such as points number 4 and 6 (turn off unused electrical devices), no. 9 (hitch hike to campus, maybe because female tend to follow others), no. 13 (not smoking, because in our culture, smoking is not common among female), no. 14 – 16 (relationship with others regarding sustaining the environment), and no.18 (collecting fund).

Figure 2 showed the comparison of average action between male and female. Despite many higher points of intention of the female respondents compared to male, their action did not follow in the same manner.

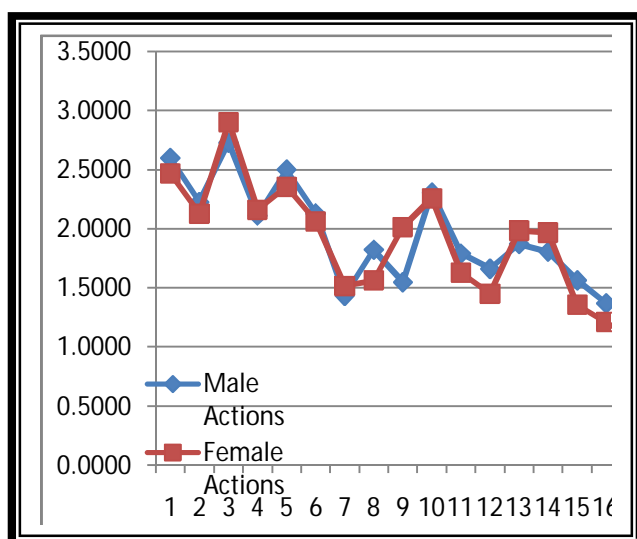


Fig. 2 Comparing average male vs. female action

From Figure 2 we see that the female actions were in higher position only on 4 numbers. Those were point number 3 (turn off water when not in use), no. 9 (hitch hike to campus, probably because they did not have their own vehicle), 13 (not smoking) and 14 (remind others to save energy).

Despite the differences between male and female, regarding both their intention and their action, the study reveals that the level of differences did not significant enough. The level of significance resulted from the t-test for equality of means regarding the intention was 0.763, it was greater than the level of significance 0,05, and it means that H_0 was accepted: there were no significant differences between male and female regarding their intention in implementing GUR. The level of significance regarding the action was 0.360, also greater than 0.05, which means H_0 was also accepted. The t-test proved that there was no significant difference between male and female regarding their intention and their action in implementing the GUR. This result was in the same lines with the result from Andini's research which was that from the gender point of view, ethic did not influence audit performance

V. CONCLUSIONS

Despite the variation of responses from the students, this research revealed that, using t-test as the tool, there was no difference between male and female students regarding both their intentions and actions in implementing GUR.

The findings of this research suggested that the intention to implement good university responsibility was quite high among students. Therefore, the university should take more active actions to encourage the students to help the institution in carrying out the social responsibility by fulfilling the facilities needed, such as separating the waste bin into the organic and non-organic container, bus for students transportation to and fro campus during school day, separate area for smoking or -better yet- forbid smoking around campus area with security guards to keep

an eye on it round the clock, etc. Next step would be the institution to keep track of what had been done and report it in its' financial reporting.

However, gender issue may not be all relevant in evaluating implementation of ethical manners such as the responsibility towards environment, therefore, for future research, we should broaden the point of view into other factors which may influence one's habit and his view regarding preserving the world, such as culture background, education background and present knowledge about social responsibility, etc.

Also it is important to do more research regarding the differences between intention and action, because as we discussed above, there were some statements which were responded in very high intention level but had a very low action level. It means that not all intention would consistently become the action.

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