RESEARCH ARTICLE

Determinants Influencing the Implementation of Social Responsibility Accounting in Universities

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ARTICLE INFO	ABSTRACT
	This study investigates the connection between variables and the adoption of social responsibility accounting (SRA) in Vietnamese colleges. Vietnam served as the study's location, based on a sample of 586 employees who are working for universities. Based on the collected data, using SPSS software, we do regression, KMO, Barlett's test, exploratory factor analysis, Cronbach's alpha, correlation analysis, and regression. The results show that legal pressure (ALPL), awareness of senior managers (NTNQT), need for information disclosure (NCCB), accountants' attitudes (TDO), and pressure from stakeholders (BLQ) affect the implementation of SRA. Furthermore, it acknowledges the greater significance of SRA implementation. The research determined that factors can promote the implementation of SRA. Therefore, there is a need for more studies on the relationship between factors and the implementation of SRA in the public university field. From there, it helps refine the theoretical foundation for implementing SRA and serves as a helpful resource for domestic universities, staff members, and academics in the field of education.

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INTRODUCTION

As service-providing organizations, universities have social obligations beyond law and economics (McGuire 1963) and an ethical obligation to act responsibly towards society. As educational establishments dedicated to preparing the next generation of leaders and spreading knowledge throughout society (Ayala-Rodríguez et al. 2019; Terán-Bustamante and Torres-Vargas 2020), universities play a vital role in fostering a culture of social responsibility and good social responsibility practices (Kouatli 2019).

Researchers all agree that, to fulfill social responsibility, each organization in general and university in particular needs to follow four aspects: (i) economic, (ii) legal, (iii) ethical, and (iv) charitable activities.

SRA has become one of the most useful tools for management available social responsibility reports to stakeholders. SRA was first mentioned in Mobley's research in the 70s of the last century, with the SRA approach including instructions on recording, reflecting, processing, and supplying details on corporate social responsibility, including the obligation to safeguard the environment, responsibility to contribute to the social community, responsibility to suppliers, to employees, and to consumers (Mobley, 1970). Since

then, the change in approach from shareholder theory to stakeholder theory has promoted the development of SRA from the viewpoints of both financial accounting and managerial accounting. In which SRA emphasizes and focuses on non-financial information, which affects many related subjects, including employees, owners, customers, suppliers, government agencies, and trade associations (Tilt, 2009).

The SRA implementation guidelines all aim to measure and record information on assets, liabilities, income, and expenses related to the environment and society and establish social responsibility reports towards sustainable development (Suleiman & Younis, 2013).

In Vietnam, the legal framework on SRA in accounting units in general and in public service units in particular has not been studied and issued in a unified and complete manner to reflect, record, and publish SRA information. Up to now, the only legal document requiring the publication of social responsibility information of educational institutions is the Regulation on public disclosure for educational and institutions for training within the national education system (issued under Circular No. 36/2017/TT-BGDDT). In particular, the public information requirements for higher education institutions focus on three main issues: public commitment to education quality and actual education quality; public conditions to ensure education quality; and public financial revenue and expenditure.

SRA in universities (from accounting documents to accounting reports reflecting the collection, processing and documentation of social responsibility details for the demonstration and publication of information related to social responsibility) is not clear, specific, ensuring separation of income (including additional income due to improving training quality, due to the reputation of the School, from technology transfer, etc.) and costs related to social responsibility activities (costs for organizational development from investment in facilities to staff development, innovation to improve training quality, scientific research; costs for community service activities, social criticism; costs for taking care of the material and spiritual life of civil servants and supporting learners, etc.). Meanwhile, this separation helps the unit control and allocate resources harmoniously for the implementation of social responsibility. Units are only implementing and publishing information related to social responsibility according to current regulations, but there is a lack of uniformity in the completeness of information content as well as the method of publication (Phan, 2020).

In the context of international integration, domestic universities are facing many new challenges under increasingly fierce competition pressure with foreign universities; implementing SRA will be an inevitable trend to create competitive advantages and sustainable development. Therefore, SRA is becoming increasingly important for units in general and Vietnamese universities in particular to aim for growth and sustainable development. Effective implementation of SRA will help administrators in universities proactively develop operational plans and identify and allocate appropriate resources to balance the goals of organizational, human, and social development. At the same time, SRA information will contribute to enhancing the trust of the community, learners, employers, etc. in the reputation and services of the unit. However, to implement SRA, universities need to research, evaluate, and measure influencing factors in order to have solutions to perfect the implementation of SRA.

The rest of the document is organized as follows: In order to investigate the variables and their correlations, Section 2 examines the pertinent literature. In Section 3, the research technique is presented. In Section 4, the authors presented the findings from the analysis that was conducted using the regression equation. The discussion is presented in Section 5, and the conclusion is shown in Section 6.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

According to Devina Paramita Putri (2016), the responsibility of universities to society is called Social Responsibility of Universities. One of the green movements aimed at reaching an agreement on the fundamental idea of sustainable development is green accounting, which is a component of universities' social responsibility programs. The university's environmental management accounting system will handle green accounting's identification, measurement, and allocation. Many environmental costs can be significantly eliminated through green accounting. Universities can save possibilities to create a greener

movement and detect environmental expenses with the use of green accounting. Universities do not, however, fully use green accounting.

A study by Maria Teresa Nardo et al. (2021) examined the extent of integration of social responsibility in the medium- and long-term planning documents of Italian public universities. Using a qualitative methodology, the authors examined a sample of twenty strategic plans released by Italian universities using content analysis tools. The findings indicate that planning documents from Italian public universities have not included many goals pertaining to many facets of social responsibility, namely environmental ones. Nonetheless, some universities' planning documents show a stronger attention to social responsibility concerns, making it possible to spot more developed practices and indicating that colleges have institutionalized the idea of sustainability.

Pham (2011) mentioned the relationship between managers' awareness and social responsibility reporting and between customers' awareness of corporate social responsibility. The author surveyed managers and customers at 30 enterprises operating in the banking, beverage, and garment sectors. With 100 survey questionnaires, the study used quantitative research methods. The study's findings demonstrated that, for managers, the level of awareness of social responsibility does not significantly affect the implementation and completion of social responsibility reporting obligations. On the consumer side, consumer awareness and their shopping attitudes affect the application of social responsibility and the obligation to disclose social responsibility information.

Tran (2017) pointed out 5 factors affecting the implementation of SRA in enterprises in Vietnam, including (i) opinion of the benefits of SRA; (ii) participation of stakeholders; (iii) characteristics of enterprises; (iv) need for social responsibility reporting; and (v) impact of legal standards. With a research sample of 190, the author tested 5 research hypotheses through quantitative research methods. The results showed that all 5 factors have a positive impact on the implementation of SRA in enterprises in Vietnam. In which the factor opinion of the benefits of SRA has the largest positive impact on SRA implementation. When accountants have an understanding of SRA as well as the benefits it brings to accounting work as well as to enterprises, it will increase the ability to implement SRA in enterprises. The factor of enterprise characteristics has the lowest level of influence on the implementation of SRA. This shows that factors belonging to enterprise characteristics such as scale, stability in production and business activities, and field of operation also have a certain level of influence on the implementation of SRA in enterprises. The larger the enterprise, the higher the ability to apply, or enterprises operating in fields that use more environmental resources are under more pressure to implement SRA.

Dinh et al. (2020) developed a questionnaire with a 5-level Likert scale, collected data from 150 questionnaires, and conducted exploratory factor analysis (EFA), correlation analysis, and regression analysis. The research results showed that there were 3 factors: features of the business, the significance of SRA, and the legal framework that had a positive impact on SRA implementation at enterprises in the survey sample.

Dang and Nguyen (2021) collected secondary and primary data, using questions with a five-point Likert scale to measure the opinions of survey participants. The research results show that the factors of stakeholder pressure, enterprise managers' awareness of SRA, characteristics of plastics enterprises, and qualifications of accounting staff increase (the larger the β value), the more SRA implementation increases and becomes more favorable. However, the factor environmental cost pressure has an opposite effect, meaning that the greater the cost pressure, the more SRA implementation in plastics enterprises in Hanoi decreases and becomes more disadvantageous.

Regression analysis was employed by Nguyen (2020) in a survey of 130 public universities in Vietnam. The results showed that the implementation of responsibility accounting at public universities in Vietnam is influenced by decentralization, division of the organization into responsibility centers, rewards, allocation of costs and income, budgeting, evaluation of results achieved between estimates and actuals, reporting, and university autonomy. Cost and income distribution, university autonomy, the organization's separation

of responsibilities into centers of excellence, awards, and the assessment of achievements accomplished between projections and actuals are some of the elements that have a significant influence. The study's findings also demonstrate that these universities' responsibility accounting practices are unaffected by the university council.

Thus, there have been many research works on SRA from many different perspectives. The research works have presented different perspectives on the social responsibility of accounting units and solved a number of issues related to SRA, such as identifying some SRA contents in accounting units, analyzing factors affecting SRA implementation, etc. However, Vietnamese universities are one of the units providing special services with increasing quality, providing human resources for the whole society. Therefore, there is still a gap that needs to be further researched on factors affecting SRA implementation in universities in Vietnam.

Building on the results of previous research and expert opinions, we propose the following research hypotheses::

H1: Legal pressure (ALPL) has a positive influence on the implementation of SRA in Vietnamese universities.

H2: Awareness of senior managers (NTNQT) has a positive influence on the implementation of SRA in Vietnamese universities.

H3: Need for information disclosure (NCCB) has a positive influence on the implementation of SRA in Vietnamese universities.

H4: Accountants' attitudes (TDO) has a positive influence on the implementation of SRA in Vietnamese universities.

H5: Pressure from stakeholders (BLQ) has a positive influence on the implementation of SRA in Vietnamese universities.

RESEARCH METHOD

Selection of samples

Survey forms are mailed to workers at public universities, and convenience sampling is used to collect data for this study, with the principal or vice principal, school board chairman, school board member, chief accountants, staff accountants, and others being representatives of public university in Vietnam.

In order to show the relationship between particular variables, this research is collecting quantitative data to assess a number of hypotheses that are generated from prior concepts.

Out of the 650 replies that were gathered after the survey, both offline and online procedures were completed, only 586 were deemed to be legitimate observations that should be further investigated in this study (see table 1). 64 respondents chose to select at the same tier (tier 2 or 3) on all the scales or did not fully evaluate the scales in response to the survey questions.

The demographic data gathered in the first section of the questionnaire is broken down into utilizing general statistical analysis, determine each control variable's frequency and proportion. Utilizing descriptive analysis, the profiles of all respondents are combined. The outcomes of the descriptive analysis are shown in Table 1.

Table 1: Respondents' demographic characteristics

Variables	Category	Frequency	Percentage (%)
Sex	Male	138	23.5
	Female	448	76.5
Job position	Principal or vice principal	39	6.7

	School board chairman	6	1.0
	School board member	12	2.0
	Chief accountant	57	9.7
	Staff accountant	75	12.8
	Others	397	67.7
Work experience	Less than 5 years	36	6.1
	From 5 years to less than 10 years	73	12.5
	From 10 years to less than 15 years	147	25.1
	15 years or higher	330	56.3

Source: Authors compiled and SPSS software SPSS20

We can observe from the descriptive analysis that:

Sex: The findings revealed that 448 female and 138 male participants answered the survey. There are more women than men (76.5% versus 23.5%). The gender disparity in this study aligns with the public university's data.

Job position: The results showed that 39 principals or vice principals, 6 school board chairman, 12 school board members, 57 chief accountants, 75 staff accountants, and 397 other participants responded to the questionnaire. The number of other participants is highest (67.7%).

Work experience: The results of the investigation showed that most respondents had more than 15 years of work experience. The second lasts for ten to fifteen years, while the last is less than five years. The job experience structure of survey participants is similar to that of university staff.

Design of research and variable measurement

The inquiry employed both qualitative and quantitative methodology. Starting the study process with a thorough review of relevant literature allowed the authors to construct a theoretical framework for quantifying variables and components. After that, the writers conducted interviews and surveys.

The ideas and the literature review served as the foundation for the questionnaire's design. A 5-point Likert scale is used to rate the degree of influence of 25 observation variables (the dependent variable is from 1 for "not totally agree" to 5 for "fully agree"; the independent variables' range is from 1 for "not influenced" to 5 for "very influenced"). Every item utilized in each section is derived from verified scales based on earlier research findings.

Research Model

Figure 1 displays the conceptual model research framework for this investigation and is based on the theories and literature review in addition to carrying over the research findings from earlier investigations.
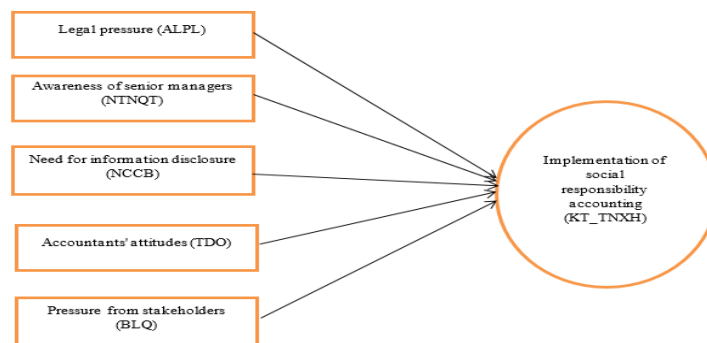

Figure 1: Research Model

The purpose of the study model is to investigate the connection between SRA and determinants. The SPSS statistical analysis program will examine the gathered data.

RESULTS

The following provides a detailed display of the research's findings using SPSS software:

Cronbach's Alpha – Reliability

The most often used and efficient tool in SPSS analysis for doing the reliability test is Cronbach's alpha (Hair et al., 2010). The Cronbach's alpha test is used in this study to examine one dependent variable and five independent variables. The Cronbach's alpha test result is shown in Table 2. A Cronbach's alpha result must be at least 0.7 (≥0.7) in order to be deemed adequately reliable for study, according to Hair et al. (2010). All of the Cronbach's alpha findings in Table 2 satisfy these common standards, indicating that each questionnaire item has a high degree of reliability and is appropriate for use in this study.

Table 2: Analysis of Cronbach's Alpha

Variables and coding	Cronbach's Alpha	Item-Total Correlation	No. of items
(ALPL)	.902	.749	4
(NTNQT)	.901	.670	5
(NCCB)	.855	.630	4
(TDO)	.897	.729	4
(BLQ)	.881	.753	3
(KT_TNXH)	.922	.754	5

Source: Authors compiled and SPSS software SPSS20

Factor analysis

One of the most crucial steps in SPSS data processing, according to George and Mallery (2016), is exploratory factor analysis (EFA), which establishes the relationship between observed variables and evaluates the reliability of the question collection.

As shown in Table 3, the KMO and Barlett's Test for independent variables are used in this study. The KMO value is 0.848 (0.5 < 0.848 < 1), as can be shown, indicating that these values met the study's requirements (Hair et al., 2010). Furthermore, with the use of the rotation matrix, 76.16% of the variation is explained. It demonstrates that the factor analysis of the research data is adequate.

Table 3: **KMO and Bartlett's Test**

	Component				
	1	2	3	4	5
NTNQT3	.855				
NTNQT4	.818				
NTNQT5	.791				
NTNQT1	.754				
NTNQT2	.612				
ALPL3		.808			
ALPL2		.801			
ALPL1		.786			
ALPL4		.758			
TDO3			.851		
TDO2			.849		
TDO4			.837		
TDO1			.764		
NCCB1				.834	

	Component				
	1	**2**	**3**	**4**	**5**
NCCB3				.743	
NCCB2				.673	
NCCB4				.624	
BLQ3					.835
BLQ2					.772
BLQ1					.752
KMO= 0.848					
Extracted variance = 76.16%					

Source: Authors compiled and SPSS software SPSS20

Correlation analysis

When the independent variables have a strong correlation with one another, Pearson correlation analysis is used to check for multicollinearity issues early on and to see if there is a strong linear correlation between the dependent and independent variables.

The relationship between factors is shown by the correlation coefficient. Since there is a positive connection between the independent and dependent variables, all variables have a positive relationship with the application of social responsibility accounting. In addition, the absolute Pearson linear correlation coefficient of the 5 explanatory factors (independent variables) with the dependent variable "implementation of SRA" is in the range of [0.525-0.716], which shows that all 5 factors, including legal pressure, awareness of senior managers, need for information disclosure, accountants' attitudes, and pressure from stakeholders, are related at different levels to the implementation of SRA. On the other hand, the variables in Table 4 are all statistically significant with a relatively small statistical significance value (sig values are all <0.01). As a result, multiple regression analysis can incorporate all independent variables.

Table 4: Correlation analysis results

	KT_TNXH	**ALPL**	**NTNQT**	**NCCB**	**TDO**	**BLQ**
KT_TNXH	1					
ALPL	.716**	1				
NTNQT	.640**	.572**	1			
NCCB	.639**	.574**	.584**	1		
TDO	.525**	.458**	.367**	.459**	1	
BLQ	.638**	.494**	.568**	.593**	.440**	1
**. Correlation is significant at the 0.01 level (2-tailed).						
* Correlation is significant at the 0.05 level (2-tailed).						

Source: Authors compiled and SPSS software SPSS20

Regression Model Analysis

Multiple regression analysis is used to determine the outcome of this study, which has one dependent variable and five independent factors. Regression analysis will be done in this study using a single variable: the use of SRA.

To investigate the impact of factors and test hypotheses H1, H2, H3, H4, and H5, including legal pressure, awareness of senior managers, need for information disclosure, accountants' attitudes, and pressure from stakeholders on the implementation of SRA, investigate and put the model regression into practice (see Fig. 1). The correlations between the five independent variables (predictor) and the dependent variable, the application of SRA, are shown in Table 5, which also validates the model. With an R-square value of 0.672 in this model, five variables account for 67.2% of the variance in the application of SRA (Hair et al., 2010;

Hoang & Chu, 2008). With a 95% confidence interval, Table 5's p-value (sig. value) is 0.000, meeting the requirement of being less than 0.05. That is to say, according to Hair et al. (2010) and Hoang & Chu (2008), the linear model has meaning.

Table 5: Model regression results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	VIF
	B	Std. Error	Beta			
(Constant)	-.234	.123		-1.900	.058	
ALPL	.353	.031	.369	11.514	.000	1.823
NTNQT	.184	.033	.180	5.502	.000	1.887
NCCB	.156	.040	.131	3.889	.000	2.020
TDO	.136	.028	.135	4.772	.000	1.412
BLQ	.230	.034	.216	6.726	.000	1.830
R_square= .672						
F-stats= .000						

a. Dependent Variable: KT_TNXH

Every single p-value (sig. value) in Table 5's coefficient results are less than 0.05, indicating that the independent factors are significant predictors of the dependent variable. Moreover, neither predictor's VIF value is greater than 2, indicating the absence of multicollinearity (Hair et al., 2010; Hoang & Chu, 2008).

Since there are positive correlations between every variable and the application of SRA, the results of the correlation test support this hypothesis. Thus, the following five hypotheses are accepted: H1, H2, H3, H4, and H5. The regression equation can be established as follows based on the outcome:

KT_TNXH = 0.369* ALPL + 0.180* NTNQT + 0.131* NCCB + 0.135* TDO + 0.216* BLQ

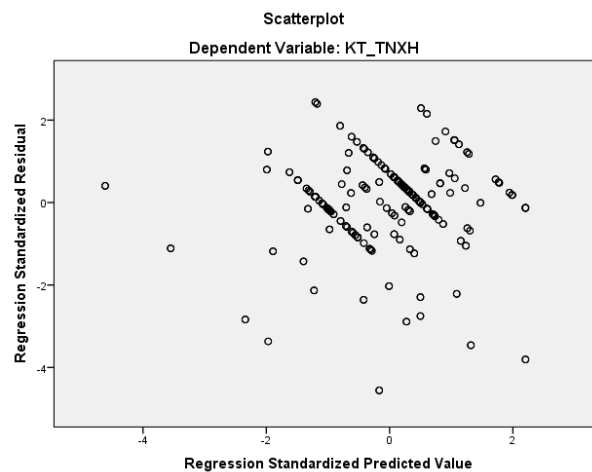**Result of Residual Analysis**

Figure 2. Regression Standardized Predicted Value

Figure 2 shows that the residuals are normally distributed, meaning they are devoid of autocorrelation, and the estimation results are reliable (Hair et al., 2010; Hoang & Chu, 2008). The model also matches the data.

The adoption of SRA in Vietnamese colleges is positively impacted by all five factors, as demonstrated by the results of the linear regression model analysis, leading to the acceptance of hypotheses H1, H2, H3, H4, and H5.

DISCUSSIONS

Hypothesis H1: Legal pressure (ALPL) has a positive impact on the implementation of SRA in universities in Vietnam at the 5% significance level ($\beta = 0.353 > 0$, Sig. = 0.000 < 0.05). That is, if legal pressure increases by 1 unit, the results of implementing SRA in universities in Vietnam will increase by 0.353 units, under the condition that other factors remain unchanged. This result is also consistent with the context in Vietnam, where regulations related to the disclosure of social responsibility information of universities only stop at the disclosure of financial information as prescribed and the disclosure of three public information. Therefore, the implementation of SRA as well as the disclosure of social responsibility information is still limited. Therefore, the government should issue legal documents requiring universities to disclose information about the social responsibility activities they have carried out. Accordingly, universities must implement SRA to be able to collect, process, and provide information through social responsibility reports. Additionally, this outcome is in line with earlier research on the variables influencing SRA implementation in businesses; that is, Phuong's study (2017) showed that legal norms have an impact on SRA implementation; the study showed the positive impact of legal norms on SRA implementation in enterprises in Vietnam; Dinh et al. (2020) also pointed out that the legal framework factor has a certain level of influence on SRA implementation.

Hypothesis H2: Awareness of senior managers (NTNQT) has a positive influence on the implementation of SRA in universities in Vietnam at the 5% significance level ($\beta = 0.184 > 0$, Sig. = 0.000 < 0.05). That is, if awareness of senior managers increases by 1 unit, the implementation of SRA in universities in Vietnam will increase by 0.184 units, under the condition that other factors remain unchanged. When administrators are fully aware of the need to implement and disclose social responsibility information, it will further motivate universities to implement social responsibility accounting. The study's findings also align with earlier research showing applied stakeholder theory to explain the influence of human cognitive factors on SRA implementation in public service units, such as the perception of senior managers, including the University Council and Board of Directors (Nguyen, 2020), and the perception of employees (Nyakuwanika et al., 2012; Oanh & Ngoc, 2020; Vu, 2011), on SRA implementation in these units. From there, it can be seen that the implementation of social responsibility activities and the perception of stakeholders have an impact on the ability to implement SRA in universities.

Hypothesis H3: The need for information disclosure (NCCB) has a positive influence on the implementation of SRA in universities in Vietnam at the 5% significance level ($\beta = 0.156 > 0$, Sig. = 0.000 < 0.05). That is, if the need for social responsibility information disclosure increases by 1 unit, the results of SRA implementation in universities in Vietnam will increase by 0.156 units, under the condition that other factors remain unchanged.

Hypothesis H4: Accountants' attitudes (TDO) have a positive influence on the implementation of SRA in universities in Vietnam at the 5% significance level ($\beta = 0.136 > 0$, Sig. = 0.000 < 0.05). That is, if the level of accountants increases by 1 unit, the results of implementing SRA in universities in Vietnam will increase by 0.136 units, under the condition that other factors remain unchanged.

To successfully implement SRA, universities should pay attention, invest, and create the best conditions to improve the qualifications, knowledge, and skills of accountants on social responsibility as well as social responsibility reporting. On the other hand, in universities that want to successfully and effectively implement SRA, senior administrators need to clearly understand that providing social responsibility information in line with the university's sustainable development strategy and meeting the information requirements of state management agencies and stakeholders will contribute to improving the competitiveness and reputation of the school. From there, schools should establish and implement policies to promote the implementation of social responsibility and organize cross-functional departments to implement the school's social responsibility reports.

Hypothesis H5: Pressure from stakeholders (BLQ) has a positive influence on the implementation of SRA in universities in Vietnam at the 5% significance level ($\beta = 0.230 > 0$, Sig. = 0.000 < 0.05). That is, if the

pressure from stakeholders increases by 1 unit, the results of implementing SRA in universities in Vietnam will increase by 0.230 units, under the condition that other factors remain unchanged. The factor of pressure from stakeholders has the second positive impact on the implementation of SRA in universities in Vietnam after the factor of pressure from legal regulations. This result also shows that the higher the pressure from stakeholders, the more universities are motivated to implement SRA, especially in the context of increasing competition in higher education, due to the increasing participation of international universities in Vietnam as well as the increasingly strong and clear division in education.

Most universities identify SRA as including social responsibility assets, social responsibility capital; revenue, income and expenses for implementing social responsibility. Social responsibility assets are mainly identified as tangible and intangible fixed assets (according to accounting standards and regulations). Social responsibility capital is usually identified as funding provided by the state or grants from sponsors. Social responsibility revenue is mostly identified as revenue from general teaching and scientific research activities such as tuition fees, etc. Social responsibility costs are mainly identified as school operating costs. In addition, some accounting objects do not meet the criteria for recognition as assets but are also considered by many universities as assets and are identified in management documents, such as intellectual property and human resource assets. SRA is mainly measured by monetary measures according to the provisions of accounting standards and regimes. Some accounting objects use physical/labor measures for measurement. The use of monetary measures and physical/labor measures to measure SRA objects ensures the collection, processing, and publication of SRA information for the school.

Although SRA objects are identified as social responsibility assets, social responsibility capital, revenue, income, and social responsibility expenses, most universities do not separate SRA objects in general accounting objects or only identify them as assets in management documents but are not identified, measured, recorded, and disclosed as accounting objects, such as:

Some universities identify the quality of their teaching staff, researchers, and scientific products (research works, scientific articles, books, textbooks, etc.) as the intellectual property of the school in management documents, but do not measure and record these assets;

Social responsibility liabilities seem to be less recognized at universities. Although at universities there are always liabilities related to students (student support; bonuses, etc.); liabilities related to employees (periodic health check-ups, training, bonuses, etc.); liabilities related to other related parties (support for employers in developing training programs and organizing training; support for localities according to commitments, etc.), etc., schools often consider them as common obligations of the unit without distinguishing them as liabilities that demonstrate social responsibility;

Although revenue and social responsibility income are identified, it seems that schools all believe that tuition fees collected from students and research activities are revenue and social responsibility income without being able to distinguish revenue and social responsibility income as simply income from training courses with community value, expanding learners' knowledge through short-term training courses, and the experience received from implementing scientific research topics at all levels, including topics that are implemented and transferred with high social responsibility and community service significance, etc.

Revenue and social responsibility Income generated by saving future costs, such as reduced costs in the unit's operations, can be identified through the implementation of social responsibility when investing in a solar energy production system, the difference in annual electricity costs (depreciation value of equipment, time cost of cash flow, etc.) when using this system with the cost of electricity when not investing in the system; Building green buildings to reduce initial investment costs as well as project operating costs can be identified as environmental social responsibility income in the year; Performance well in social responsibilities with employees helps universities retain and attract high-quality lecturers and researchers (good professional qualifications, high adaptability, etc.) will create revenue and income corresponding to the cost savings from recruitment costs, etc., which seems to be not identified by any university.

Similar to revenue, costs of implementing social responsibility are also identified along with the unit's operating costs, including expenses for teaching activities, scientific research, charity activities, community service, etc. Because they do not recognize revenue, social responsibility income is generated by saving future costs; most schools do not use monetary measures to estimate future costs to determine the social responsibility revenue (income) generated from it.

CONCLUSION

Regression analysis results show that factors including legal pressure (ALPL), awareness of senior managers (NTNQT), need for information disclosure (NCCB), accountants' attitudes (TDO), and pressure from stakeholders (BLQ) are positively correlated and statistically significant with the use of SRA at universities.

The deployment of SRA in universities, the dependent variable, is significantly influenced by the five independent variables, all of which have large betas. The shift in the application of SRA in universities was explained by the research model in 67.2% of the cases. Therefore, administrators of universities must concentrate on encouraging the development of factors of influence in order to sustain, encourage, and fortify the application of SRA in them.

The study paradigm can be tested in other service sectors, such as tourism and healthcare, in addition to universities, to verify its generalizability.

In addition, there are learning opportunities for the future generation that can clarify how SRA is implemented. In addition, the study's reach is constrained in institutions and the sample size is rather small. Consequently, it is proposed that subsequent study can broaden the investigation's focus and boost the sample size.

Ethical considerations
Not applicable.
Conflict of Interest
The authors declare that they have no conflict of interest.

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