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ANALISIS PEMAHAMAN DAN PERILAKU MAHASISWA TENTANG MAQASHID SYARIAH DAN SUSTAINABILITY REPORTING TERHADAP KINERJA IMPLEMENTASI UI GREENMETRIC

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pemahaman dan perilaku mahasiswa dalam kerangka Maqashid Syariah dan konsep Sustainability Report terhadap kinerja atas implementasi UI GreenMetric di 2 universitas negeri di Sumatera Selatan. Penelitian ini merupakan penelitian kuantitatif dengan data primer berupa kuisioner kepada 100 sampel mahasiswa di dua universitas tersebut, yang diolah dan dianalisis dengan metode Partial Least Square (PLS). Hasil penelitian di 2 universitas tersebut menunjukkan arah yang positiv dan signifikan secara statistik, meskipun determinasinya masih terkategori lemah

Kata Kunci: Maqashid Syariah, Sustainability Report, UI Green Metric

ABSTRACT

This study aims to determine the effect of students' understanding and behavior of Maqashid Syariah and Sustainability Report on the performance of UI GreenMeric implementation at the Faculty of Economics, Universitas Sriwijaya and the Faculty of Economics and Business, UIN Raden Fatah Palembang. The primary data used was obtained by distributing questionnaires to 100 sample students at the two universities that are the object of research. The method used is a quantitative descriptive approach using the Partial Least Square (PLS) method. The results showed that the influence of students' understanding and behavior on Maqashid Syariah (MS) and the Sustainability Report related to their influence on the performance of UI GreenMetric implementation at the Faculty of Economics, Universitas Sriwijaya and the Faculty of Economics and Business UIN Raden Fatah Palembang showed a positive and statistically significant direction, despite the determination still in the weak category.
Keywords: Maqashid Syariah; Sustainability Report; UI GreenMetric

INTRODUCTION

Along with the development of the era that is growing rapidly in the era of digitalization of the Industrial Revolution 4.0, the issue of sustainability is the latest issue that must be the common focus to be solved. One comes from universities that must provide information, solutions and implementation of sustainability programs, especially in the campus environment. In line with this, the University of Indonesia (UI) initiated a world university ranking program better known as UI *GreenMetric World University Rankings,* a tool for determining sustainable businesses in the campus environment.

UI *GreenMetric World University Ranking* is a green campus ranking system and environmental conservation, using 38 indicators divided into six criteria. To determine the ranking, UI *GreenMetric University Ranking* is very careful and adheres to the commitments and initiatives of the university concerned. Efforts to sustainably develop the principles of green campus have been increasing in the last few years. Judging from the 2021 data, 956 universities from 79 countries are *participating in UI GreenMetric (UI GreenMetric).* This program is aimed at continuously monitoring programs and *policies* at universities worldwide. In addition, the goal of UI *GreenMetric* is to increase awareness, although, in its future development, it can be absorbed into a real change maker.

In the field of science based on Islamic law, *Maqashid Syariah (MS)* is an important element in implementing economic and business activities, including the concept of sustainability. MS has five main benefits, namely Nurturing Religion (*Hifz al-Din*), Nurturing the Soul (*Hifz al-Nafs*), Nurturing the Intellect (*Hifz al-'Aql*), Nurturing Descendants (*Hifz al-Nasl*) and Nurturing Wealth (*Hifz al-Mal*). The values in these five points of

fame are indirectly absorbed in the indicators of UI *GreenMetric* in the campus environment.

Sustainability Reporting (SR) is measuring, disclosing and accounting for an organisation's performance to achieve sustainable development goals for all stakeholders who have interests in it, both from internal and external parties. SR is necessary for progressive companies that aim to provide information related to economic, social and environmental performance and corporate stakeholders. This report is not only applied by *Go Public* companies. Still, it has also begun to penetrate the scope of universities in Indonesia, although, in practice, it has not been fully implemented. This is reasonable considering that universities are a forum for the nation's successors who will preserve this earth. (Law of the Republic of Indonesia Number 32 of 2009, 2009) (UU Republik Indonesia Nomor 32 Tahun 2009, 2009)

This research was carried out in 2 Faculties at State Universities located in South Sumatra, namely the Faculty of Economics, Sriwijaya University (FE Unsri) and the Faculty of Islamic Economics and Business, Raden Fatah State Islamic University (FEBI UIN Raden Fatah), Palembang. Starting from the two concepts above, namely UI *GreenMetric* and *Sustainability Reporting*, this study is expected to explain how the Implementation of *University-Based* Green Accounting *Social Responsibility* (USR) while still referring to the principles *of Maqashid al-Shari'ah* based on the understanding and behaviour of students at the two universities.

Similar research has been conducted by Yazici (2024) and Falakh (2024). Yazici (2024) stated that the UI GreenMetric system helps universities assess and improve sustainability through waste management, energy efficiency, and carbon footprint reduction, as well as providing international recognition. However, the focus on universities in Turkey and the lack of in-depth analysis of the specific factors that affect the rankings are limitations in this study. Different results were found by Falakh (2024), his research shows that Walisongo State Islamic University Semarang has experienced an increase in the UI GreenMetric score from 4,550 (2019) to 5,625 (2020), with the highest indicator in Energy and Climate Change (EC) at 23% and the lowest in Water (WR) at 8%. However, the limitation lies in clean water and waste management, which must be improved through sustainable policies and integrated programs between faculties to support environmentally friendly campuses. Thus, the latest in this study is to map the main factors and indicators that determine maqashid sharia and sustainability reporting in the academic environment of universities in South Sumatra.

RESEARCH METHODS

The method used in this study uses a quantitative descriptive method. The main topic in this study is the application of *Maqashid Syariah* (MS) as the X_1 variable and *Sustainability Reporting* (SR) as the X_2 variable, while the dependent is the performance of the implementation of UI *GreenMetric (GM).* In this study, the subjects are students of the Faculty of Economics, Sriwijaya University (FE Unsri) and students of the Faculty of Islamic Economics and Business, Raden Fatah State Islamic University (FEBI UIN RF) as PTN and PTKIN located in the city of Palembang.

This research data consists of primary data by distributing questionnaires to research subjects through *Google Forms*. The sample of this study is students at the Faculty of Economics, Sriwijaya University (FE Unsri) and the Faculty of Islamic Economics and Business, Raden Fatah State Islamic University (FEBI UIN Raden Fatah) Palembang. The number of samples was 100 people, with details of 50 sample people from each university. Given that the sample of respondents is homogeneous, the method used in determining the sample is *simple random sampling,* meaning that each population has the same opportunity to be sampled.

(Narimawati et al., 2020) *Partial Least Square* (PLS). *Partial Least Square* (PLS) is a method that does not assume the data must be on a certain scale of measurement, meaning it can use a small sample. The purpose of PLS is to help researchers obtain latent variable values for prediction purposes. The PLS analysis used in this research uses the SmartPLS 4.0 program. In accordance with the hypothesis that has been formulated, in this study statistical data analysis was measured using (Narimawati et al., 2020) SmartPLS software starts from Outer Model, Inner Model, hypothesis testing and analysis of structural equation estimation results.

RESULTS AND DISCUSSION

Results of Partial *Least Square* (PLS) Estimation at the Faculty of Economics, Sriwijaya University

Outer Model *or* Measurement Model *Test Results*

Convergent Validity

To test *convergent validity*, you can use the outer loading or loading factor value. In the results of the *convergent validity test* at the Faculty of Economics, Sriwijaya University (FE Unsri), tests have been carried out three times because several indicators of each variable must be removed from the model so that the estimated results obtained can be accurate. The following is a table of the results *of the convergent validity* test of the third PLS scheme:

Table 1. Results of *the Convergent Validity Test* of the Third PLS Scheme – FE Unsri

Variable	Indicator	*Outer Loadings*
Maqashid Syariah (MS)	MS3: I participated in da'wah activities on campus as a form of love for religion	0,802
	MS8: I strive to do good deeds (almsgiving, etc.) in the campus environment	0,745
	MS9: I try to draw closer to God. SWT by being active in various religious activities in the campus environment	0,850
	MS13: I try to give in faq/alms to the poor on campus	0,798
Sustainability Report (SR)	SR12: I limit the use of my mobile phone as necessary	0,710
	SR20: The campus has a variety of plants labelled with the name of the plant	0,812
	SR44: The campus has adequate health facilities/units	0,745
	SR52: The campus opens the selection of grant applications for service, research and student exchange between campuses, with massive notification to all students	0,757
UI *GreenMetric* (GM)	GM4: The relevance of open space design according to the needs of students	0,776
	GM14: The Smart Building program (buildings with CCTV, alarms, automatic sensors, etc.) has been well implemented	0,849
	GM15: The Green Building program (eco-friendly buildings, e.g. towers, towers, tree planting around the campus, clearing green land, etc.) has been well implemented.	0,776
	GM17: Use of renewable energy sources (e.g. biogas, water, etc.) on campus	0,847
	GM18: The waste recycling program (separation of organic and inorganic waste) on campus has been good	0,788
	GM20: Organic waste treatment and inorganic waste have been good	0,780
	GM21: Water conservation programs (e.g. tree planting, infiltration wells, etc.) on campus have been well-implemented	0,838
	GM22: The use of water-saving equipment (e.g. autoflush, etc.) has been good	0,825
	GM25: There is a good policy on emission-free vehicles	0,771
	GM27: Efforts to limit the number of private motor vehicles have been well-implemented	0,806
	GM29: There are many non-motorized vehicles (e.g. bicycles) in the campus area	0,803

Source: estimation results (2023)

Based on the results of the evaluation of *the outer loadings* model, the *Partial Least Square* (PLS) model scheme proposed in this study is as follows:

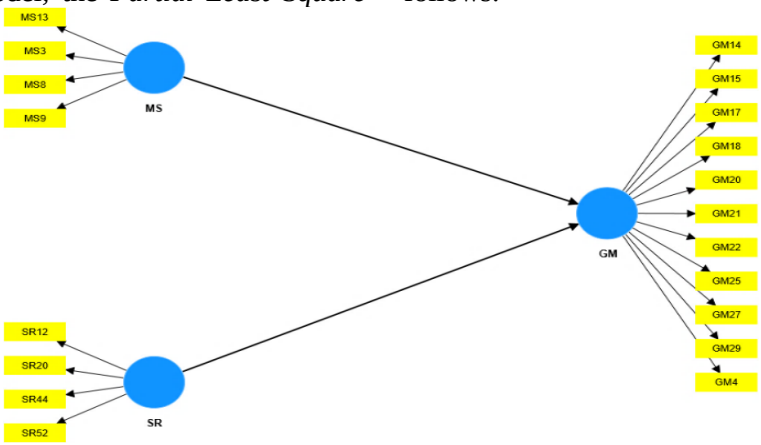

Figure 1. PLS Model Scheme after Convergent Validity Test – FE Unsri
Source: estimated results (2023)

Discriminant Validity

Table 2. ***Variable Cross-Loading Value***

Variable	GM	MS	SR
GM14	0,849	0,462	0,607
GM15	0,776	0,494	0,699
GM17	0,847	0,461	0,629
GM18	0,788	0,470	0,574
GM20	0,780	0,460	0,546
GM21	0,838	0,432	0,488
GM22	0,825	0,463	0,456
GM25	0,771	0,323	0,459
GM27	0,806	0,428	0,520
GM29	0,803	0,484	0,569
GM4	0,776	0,400	0,551
MS13	0,560	0,798	0,528
MS3	0,423	0,802	0,500
MS8	0,326	0,745	0,445
MS9	0,404	0,850	0,512
SR12	0,472	0,558	0,710
SR20	0,593	0,493	0,812
SR44	0,577	0,465	0,745
SR52	0,446	0,376	0,757

Source: Estimated Results (2023)

An indicator can be said to have good *discriminant validity* if the indicator of a variable has a greater *cross-loading* value than other variables. It can be seen in Table 2 that each indicator has a higher correlation with the variable it is measured. Thus, it can be stated that *the discriminant validity* is met.

Composite Reliability

Table 3. ***Construct Reliability*** **and** ***Validity***

Variable	*Cronbach's alpha*	*Composite reliability (rho_a)*	*Composite reliability (rho_c)*	*Average variance extracted (AVE)*
GM	0,946	0,949	0,953	0,649
MS	0,815	0,839	0,876	0,640
SR	0,751	0,760	0,843	0,573

Source: estimated results (2023)

Cronbach's Alpha

In the table above there is a *Cronbach's Alpha value*. *Cronbach's Alpha* itself is useful for strengthening the *Composite Reliability test*. A variable can be reliable if it has *Cronbach's Alpha* > 0.70. It can be seen in table 3 that the *value of Cronbach's Alpha* for all variables > 0.7. Thus, the MS, SR, and GM variables are reliable (Sarstedt, 2019).

Results ***of Inner Model*** **or** ***Structural Model Test***

a. Multicollinearity Test

Table 4. Multicollinearity Test

Variable	VIF
MS -> GM	1,644
SR -> GM	1,644

Source: processed (2023)

(Schermelleh-Engel et al., 2003a) It is biased, and the model's prediction ability is good. The acquisition of the Varian Inflation Factor (VIF) value results in this study amounted to 1.644 < 5; it can be concluded that the indicators contained in this study do not occur in multicollinearity. (Schermelleh-Engel et al., 2003a).

b. Coefficient of Determination (R-*square*)

Table 5. Nilai R-*square*

Variable	R-square	R-square adjusted
GM	0,510	0,489
MS	0,194	0,489
SR	0,577	0,489

Source: processed (2023)

The table above shows that the R-square UI *GreenMetric* (GM) value in this study was obtained as 0.510 or 51.0%. This means that the influence *of maqashid sharia* (MS) and *sustainability report* (SR) on UI *GreenMetric* (GM) is included in the moderate category of 0.510. Meanwhile, the direct influence of the MS variable on GM was 0.194 and was categorised as weak. The direct influence of the SR variable on GM was 0.577 and was categorised as moderate.

(Sarstedt, Ringle, and Hair 2021) F-square is useful for interpreting the influence of latent variable predictors at the structural level. (Sarstedt, Ringle, and Hair 2021) Also, classify the f-square value into three categories: weak (0.02 - 0.14), moderate (0.15 - 0.34), and strong (0.35 - 0.50). Based on the estimation results, the f-square value of the MS variable on GM is 0.047 and is categorised as weak. Meanwhile, for the SR variable on GM, the f-square value is 0.413 and is categorized as strong.

Table 6. ***F-square value***

Item	*f-square*
MS -> GM	0,047
SR -> GM	0,413

Source: estimated results (2023)

c. Model Goodness Test (*Goodness of Fit*)

(Schermelleh-Engel et al., 2003b) Standardized Root Mean Square Residual (SRMR), the model estimation result is 0.089 <0.10, which means that the model has an acceptable fit (Schermelleh-Engel et al., 2003b). In other words, empirical data can explain the influence between variables in the model, and the assumption of model goodness can be accepted

Table 7. *Model Fit*

	Saturated model	*Estimated model*
SUMMER	0,089	0,089
d_ULS	1,490	1,490
d_G	1,088	1,088
Chi-square	251,408	251,408
NFI	0,675	0,675

Source: estimated results (2023)

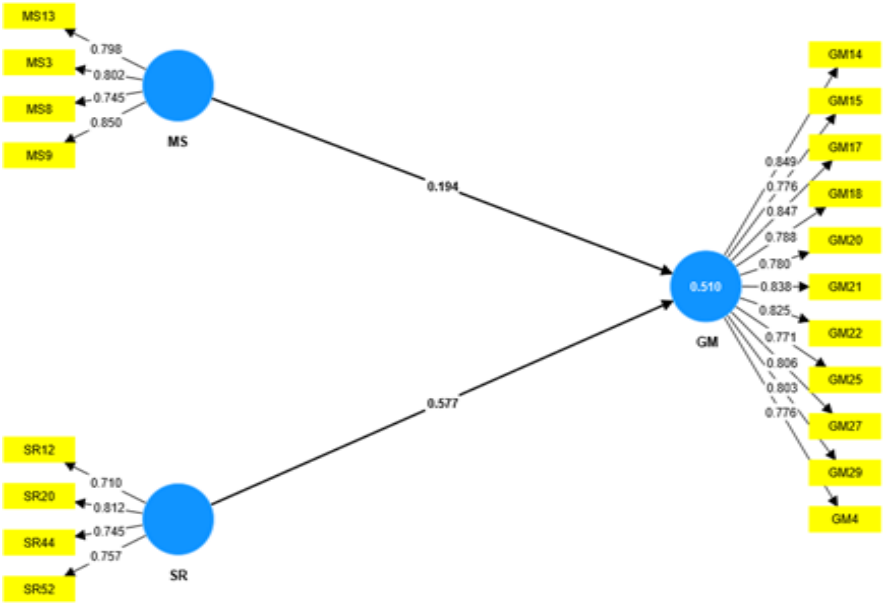

Figure 2. Partial *Least Square* (PLS) Model Estimation Scheme – FE Unsri
Source: Estimated Results (2023)

Estimation Results of the *Partial Least Square* (PLS) Model at FEBI UIN Raden Fatah Palembang

1. Outer Model *or* Measurement Model *Test Results*

a. *Convergent Validity*

To test *convergent validity*, you can use the value *of the outer loading* or *loading factor*. In the results of the *convergent validity test* at the Faculty of Economics and Islamic Business, Raden Fatah State Islamic University (FEBI UIN Raden Fatah) Palembang, testing has been carried out three times because there are several indicators of each variable that must be removed from the model so that the estimated results obtained can be accurate. The following is a table of the results *of the convergent validity* test of the third PLS scheme:

Table 8. Results of *the Convergent Validity Test* of the Third PLS Scheme

No	Variabel	Indikator	*Outer Loadings*
1	*Maqashid Syariah* (MS)	MS1: Students understand the importance of fulfilling something halal and not doing what is haram in religion	0,718
		MS3: I participated in da'wah activities on campus as a form of love for religion	0,807
		MS4: A healthy and clean lifestyle is owned by every student in supporting activities in the campus environment	0,844
		MS5: I try to avoid being alone with the opposite sex in a room	0,805
		MS6: I don't mix with a group of the opposite sex without being in the group	0,762
		MS7: I try to take the time to do physical activities both before and after lectures on campus	0,809
		MS9: I try to draw closer to God. SWT by being active in various religious activities in the campus environment	0,786

		MS13: I try to give in faq/alms to the poor on campus	0,815
		MS14: I try to give in faq/alms to the poor on campus	0,737
2	*Sustainability Report (SR)*	SR11: There are energy-saving efficiency policies/programs in the campus environment	0,768
		SR14: I will shut down my computer if it is not used for more than 2 hours	0,728
		SR15: I will turn off the room lights if the room is not in use	0,765
		SR16: Good use of water is to use water only in moderation and not excessively	0,742
		SR17: I switched off the unused water tap	0,792
		SR18: I always remind my friends not to forget to turn off the tap after using the water	0,758
		SR19: It is a collective obligation that animals and plants must be cared for and preserved so that their existence does not become extinct	0,756
		SR20: The campus has a variety of plants labelled with the name of the plant	0,760
		SR21: The campus routinely carries out reforestation/tree planting, which is carried out with the academic community, both lecturers, educators and students	0,760
		SR23: Throwing garbage in its place in the campus environment is one of the efforts to foster environmental awareness	0,783
		SR24: The campus has a campus waste recycling program that involves students	0,833
		SR25: Ormawa, a campus nature lover, is concerned about the waste on campus	0,810
		SR26: I will not burn garbage, both organic/inorganic waste, in the campus environment	0,861
		SR28: I participate in efforts to reduce environmental pollution by participating in a waste recycling assistance program	0,730
		SR29: I limit the use of paper and use it sparingly in the campus environment	0,833
		SR31: I will take advantage of the health facilities on campus if I need them	0,918
		SR32: I go to the nearest health facility on campus if I am sick	0,854
		SR33: The safety of students on my campus is guaranteed by the availability of fire extinguishers	0,740
		SR34: Students are given freedom of expression in academic and non-academic fields	0,766
		SR35: I joined an organization on campus without any intervention from the campus	0,767
		SR37: I use the public space in the campus environment in the lecture process (Gazebo, etc.) without being hampered by time restrictions	0,825
		SR38: I was given the freedom to express my opinion on campus	0,893
		SR39: Health and safety during the lecture process are very important	0,808
		SR41: The campus has staff and employees who always maintain and maintain a clean campus environment at all times	0,841
		SR43: Campus academic community realizes smoking ban in closed rooms	0,708
		SR44: The campus has adequate health facilities/units	0,705
		SR45: I try to maintain and maintain the lecture support facilities at the University so that they can still be used	0,727
		SR49: I have participated in seminars and short courses organized by the campus and Ormawa at the University	0,824
		SR50: Diversity & equality of opportunity between students is very important to maintain harmony and avoid gender inequality	0,854

		SR52: The campus opens the selection of grant applications for service, research and student exchanges between campuses, with massive notifications to all students	0,849
3	UI *GreenMetric* (GM)	GM1: The campus layout is very conducive: The distance between faculty, study program, and library buildings is easy to reach	0,809
		GM2: The availability of teaching and learning facilities in the classroom is very good, and the capacity of the classroom is sufficient	0,808
		GM3: The presence of supporting spaces and facilities (lounges, wifi, etc.) in good open spaces	0,789
		GM4: The relevance of open space design according to the needs of students	0,801
		GM5: There is a time limit for good use of open space	0,833
		GM7: Has a large plant area/garden	0,714
		GM8: There are good campus efforts in realizing a sustainable, environmentally friendly campus from year to year	0,919
		GM9: The availability of a good space/place of worship	0,800
		GM10: The asset inventory system has been working well	0,904
		GM12: Infrastructure usage reporting has been good	0,874
		GM13: Using energy-saving equipment (e.g. using lamps with low power) instead of conventional devices	0,723
		GM14: The Smart Building program (buildings with CCTV, alarms, automatic sensors, etc.) has been well implemented	0,924
		GM15: The Green Building program (environmentally friendly buildings, e.g. towers, towers, planting trees around the campus, clearing green land, etc.) has been well implemented	0,910
		GM16: Primary carbon footprint (e.g. motor vehicle use) is less than that of the campus population	0,806
		GM17: Use of renewable energy sources (e.g. biogas, water, etc.) on campus	0,772
		GM18: The waste recycling program (separation of organic and inorganic waste types) on campus has been good	0,737
		GM19: The Paperless program (reducing the use of paper) in every activity on campus, especially in lecture activities, has been good	0,788
		GM20: The treatment of organic waste and inorganic waste has been good	0,921
		GM21: Water conservation programs (e.g. tree planting, infiltration wells, etc.) on campus have been well-implemented	0,837
		GM22: The use of water-saving equipment (e.g. autoflush, etc.) has been good	0,808
		GM23: Clean water is well available in places of worship	0,790
		GM24: Campus shuttle operations (e.g. shuttle buses) are adequate	0,749
		GM25: There is a good policy on emission-free vehicles	0,736
		GM26: There are good efforts from the campus to reduce parking spaces for private motor vehicles from year to year	0,734
		GM28: Pedestrian facilities are well available	0,802
		GM30: A dedicated parking area for non-motorized vehicle owners is well-available	0,757
		GM31: Freedom to carry out worship obligations on campus has gone well	0,834

Source: estimated results (2023)

Based on the results of the evaluation of *the outer loadings* model, the *Partial Least Square* (PLS) model scheme proposed in this study is as follows:

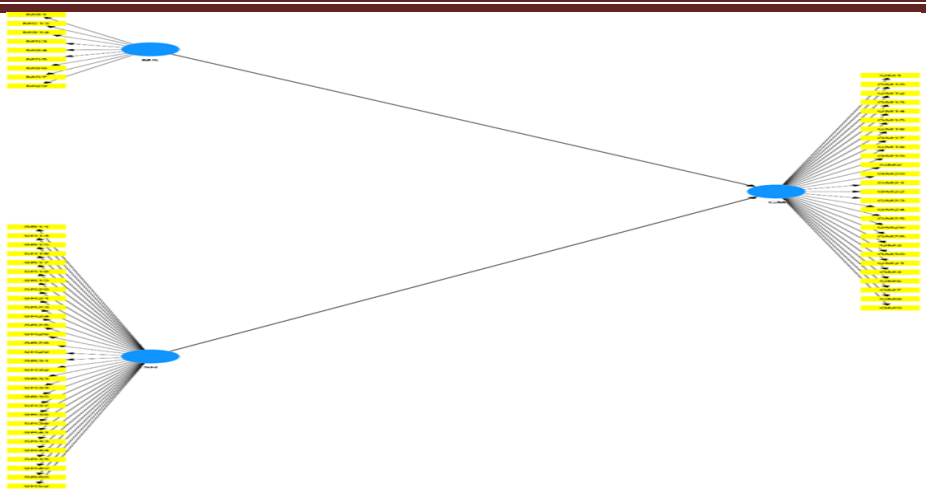

Figure 3. PLS Model Scheme after *Convergent Validity Test* – FEBI UIN Raden Fatah Palembang

Source: Estimated Results (2023)

Discriminant Validity

Table 9. *Variable Cross-Loading Value*

Variable	GM	MS	SR
GM1	0,809	0,416	0,681
GM10	0,904	0,241	0,601
GM12	0,874	0,292	0,650
GM13	0,723	0,422	0,493
GM14	0,924	0,313	0,703
GM15	0,910	0,345	0,740
GM16	0,806	0,198	0,470
GM17	0,772	0,142	0,464
GM18	0,737	0,265	0,455
GM19	0,788	0,401	0,671
GM2	0,808	0,388	0,781
GM20	0,921	0,327	0,665
GM21	0,837	0,526	0,636
GM22	0,808	0,208	0,525
GM23	0,790	0,482	0,655
GM24	0,749	0,289	0,464
GM25	0,736	0,215	0,450
GM26	0,734	0,381	0,533
GM28	0,802	0,210	0,550
GM3	0,789	0,225	0,637
GM30	0,757	0,455	0,644
GM31	0,834	0,352	0,748
GM4	0,801	0,163	0,601
GM5	0,833	0,321	0,614
GM7	0,714	0,309	0,514
GM8	0,919	0,358	0,706
GM9	0,800	0,226	0,579
MS1	0,151	0,718	0,309
MS13	0,220	0,815	0,330
MS14	0,452	0,737	0,606
MS3	0,338	0,807	0,349
MS4	0,337	0,844	0,410
MS5	0,216	0,805	0,355
MS6	0,290	0,762	0,336
MS7	0,324	0,809	0,320
MS9	0,243	0,786	0,299
SR11	0,602	0,553	0,768
SR14	0,391	0,269	0,728
SR15	0,585	0,600	0,765
SR16	0,441	0,417	0,742
SR17	0,494	0,342	0,792
SR18	0,449	0,282	0,758
SR19	0,439	0,299	0,756
SR20	0,405	0,440	0,760
SR21	0,640	0,496	0,760
SR23	0,451	0,515	0,783
SR24	0,602	0,424	0,833
SR25	0,584	0,526	0,810
SR26	0,583	0,499	0,861
SR28	0,647	0,454	0,730
SR29	0,663	0,489	0,833
SR31	0,644	0,355	0,918
SR32	0,663	0,365	0,854
SR33	0,502	0,493	0,740
SR34	0,519	0,495	0,766
SR35	0,664	0,475	0,767
SR37	0,633	0,329	0,824
SR38	0,624	0,370	0,893
SR39	0,564	0,323	0,808
SR41	0,751	0,341	0,841
SR43	0,509	0,141	0,708
SR44	0,735	0,262	0,705
SR45	0,595	0,419	0,727
SR49	0,656	0,240	0,824
SR50	0,697	0,309	0,854
SR52	0,769	0,289	0,849

Source: estimated results (2023)

An indicator can be said to have good *discriminant validity* if the indicator of a variable has a greater *cross-loading* value than other variables. It can be seen in Table 2 that each indicator is more correlated with the variable

being measured. Thus, it can be stated that *the discriminant validity* is met

.

Composite Reliability

Table 10. *Construct Reliability* and *Validity*

Variable	*Cronbach's alpha*	*Composite reliability (rho_a)*	*Composite reliability (rho_c)*	*Average variance extracted (AVE)*
GM	0,980	0,983	0,981	0,661
MS	0,925	0,946	0,936	0,621
SR	0,980	0,982	0,981	0,630

Source: estimated results (2023)

Cronbach's Alpha

It can be seen in the table above that there is a Cronbach's Alpha value. Cronbach's Alpha itself aims to strengthen the Composite Reliability reliability test. A variable can be reliable if it has Cronbach's Alpha> 0.70. It can be seen in Table 3 that the Cronbach's Alpha value for all variables is> 0.7. Thus, the MS, SR, and GM variables are reliable (Sarstedt, 2019).

Results *of Inner* or *Structural Model Tests*

Multicollinearity Test

The result of obtaining the Varian Inflation Factor (VIF) value in this study is 1.322 <5, so it can be concluded that the indicators in this study do not occur multicollinearity (Schermelleh-Engel et al., 2003b).

Table 11. Multicollinearity Test

Variable	VIF
MS -> GM	1,322
SR -> GM	1,322

Source: processed (2023)

R-*square*

Table 12. R-Square Value

Variable	R-square	R-square adjusted
GM	0,570	0,552
MS	0,029	0,552
SR	0,741	0,552

Source: processed (2023)

It can be seen in Table 5 that the R-square value of UI GreenMetric (GM) in this study was obtained at 0.570 or 57.0%. This means that the influence of maqashid syariah (MS) and sustainability report (SR) on UI GreenMetric (GM) is included in the moderate category of 0.570. Meanwhile, the direct effect of the MS variable on GM is 0.029 and categorized as weak, and the direct effect of the SR variable on GM is 0.741 and categorized as moderate.

Table 13. *F-square value*

Item	*f-square*
MS -> GM	0,001
SR -> GM	0,966

Source: estimated results (2023)

For f-square values that describe the effect of latent variable predictors at the structural level. (Sarstedt et al. 2021) Also divides the f-square value into three categories: weak (0.02 - 0.14), moderate (0.15 - 0.34), and strong (0.35 - 0.50). Based on the estimation results, the f-square value of the MS variable on GM is 0.001 and is categorized as weak. Meanwhile, for the SR variable on GM, the f-square value is 0.966 and is categorized as strong.

Model Goodness Test (*Goodness of Fit*)

This model goodness test is still guided by the value derived from the Standardized Root Mean Square Residual (SRMR), so the model estimation result is 0.10 <0.10, which indicates that the model has an acceptable fit (Schermelleh-Engel et al., 2003b). In a sense, empirical data can explain the influence between variables in the model and the assumption of goodness so that the model can be accepted.

Table 14. *Model Fit*

	Saturated model	*Estimated model*
SRMR	0,10	0,10
d_ULS	26,439	26,439
d_G	n/a	n/a
Chi-square	infinite	infinite
NFI	n/a	n/a

Source: estimated results (2023)

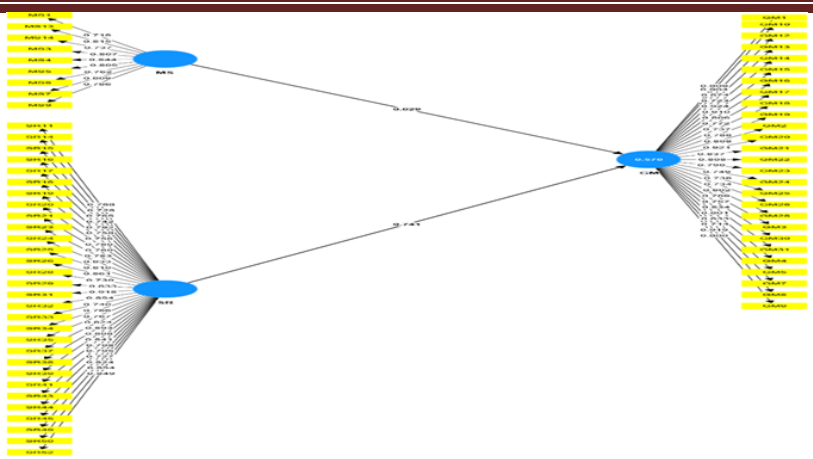

Figure 4. Scheme of Partial *Least Square* (PLS) Model Estimation Results – FEBI UIN Raden Fatah Palembang

Hypothesis Test

Faculty of Economics, Sriwijaya University (FE Unsri)

a. **Hypothesis 1: The influence of student understanding and behavior on *Maqashid Syariah* (MS) on the Implementation of UI *GreenMetric* (GM) Performance at the Faculty of Economics, Sriwijaya University**
   The parameter coefficient test results between students' understanding and behaviour towards Maqashid Syariah (MS) on the Implementation of UI GreenMetric Performance (GM) show that the original sample estimate value is 0.194 and the t-statistic is 1.648. From these results, it can be stated that the t-statistic is not significant/rejected because it is <1.96 with a p-value> 0.05, thus the first hypothesis, which states that there is a positive influence between students' understanding and behavior towards Maqashid Syariah (MS) on the Implementation of UI GreenMetric (GM) Performance is rejected. Or in other words, the better the understanding and behavior of students towards maqashid sharia, it will not be balanced with the implementation of good UI GreenMetric performance at the Faculty of Economics, Sriwijaya University (FE Unsri).
b. **Hypothesis 2: The effect of students' understanding and behavior about *Sustainability Reporting* (SR) on the Implementation of UI *GreenMetric* (GM) Performance at the Faculty of Economics, Sriwijaya University**
   The test results of the parameter coefficient between student understanding and behavior towards Sustainability Reporting (SR) on UI GreenMetric Performance Implementation (GM) have a positive original sample estimate value of 0.577 and a t-statistic of 4.710. The t-statistic is significant because it is >1.96 with a p-value <0.05. Thus, the relationship between Sustainability Reporting (SR) and UI GreenMetric (GM) is positive/unidirectional with a t-statistic value of 4.710 and significant at the 5% level so that what states that there is a positive influence between student understanding and behaviour towards Sustainability Report (SR) on UI GreenMetric (GM) Performance Implementation at the Faculty of Economics, Sriwijaya University (FE Unsri) can be accepted.

Faculty of Islamic Economics and Business, Raden Fatah State Islamic University (FEBI UIN Raden Fatah Palembang)

a. **Hypothesis 1: The influence of students' understanding and behavior about *Maqashid Syariah* (MS) on the Implementation of UI *GreenMetric* (GM) Performance at FEBI UIN Raden Fatah Palembang**
   The parameter coefficient test results between students' understanding and behaviour towards Maqashid Syariah (MS) on the Implementation of UI GreenMetric (GM) Performance show that the original sample estimate value is 0.029 and the t-statistic is 0.210. From these results, it can be stated that the t-statistic is insignificant / rejected because it is <1.96 with a p-value> 0.05, so the first hypothesis, which states that there is an effect of student understanding and behaviour on Maqashid Syariah (MS) on the Implementation of UI GreenMetric (GM) Performance is rejected. Or in other words, the better the understanding and

behavior of students towards maqashid sharia, it will not be balanced with the implementation of good UI GreenMetric performance in FEBI UIN Raden Fatah Palembang.

b. (SR) on the Implementation of UI *GreenMetric* (GM) Performance at FEBI UIN Raden Fatah Palembang

The test results of the parameter coefficient between students' understanding and behavior of the Sustainability Report (SR) on the Implementation of UI GreenMetric (GM) Performance have a positive original sample estimate value of 0.741 and a t-statistic of 5.836. The t-statistic is significant because it is >1.96 with a p-value <0.05. Thus, the relationship between Sustainability Reporting (SR) and UI GreenMetric (GM) is positive/unidirectional with a t-statistic value of 5.836 and significant at the 5% level so that what states that there is a positive influence between students' understanding and behavior towards Sustainability Reporting (SR) on the Implementation of UI GreenMetric (GM) Performance in FEBI UIN Raden Fatah Palembang can be accepted. The better the understanding and behavior of students towards sustainability reporting, the better the implementation of UI GreenMetric performance in FEBI UIN Raden Fatah Palembang.

DISCUSSION OF RESEARCH RESULTS

Analysis of Students' Understanding and Behavior of *Maqashid Sharia* towards the Implementation of UI *GreenMetric Performance*

The estimation results of students' understanding and behavior on Maqashid Sharia on the performance of UI GreenMetric implementation in both research objects are positive but have no significant effect. This is because the original sample estimate value, T-statistic and P-value do not meet the standard value of statistical requirements, so the value of the three indicators causes inconsistency in the results because it is not unidirectional. The implementation of UI GreenMetric performance at these two universities will be better if students as stakeholders have a good understanding of maqashid sharia which impacts students' behaviour.

Departing from Maqashid Sharia values such as protecting religion (hifzh al-din), soul (hifzh al-nafs), intellect (hifzh al-aql), offspring (hifzh al-nasl), and property (hifzh al-mal) which are in line with the sustainability goals of UI GreenMetric, there are certainly several manifestations of these values in the reality of the academic environment. Protecting the environment as a form of worship reflects high al-din, while campus sustainability creates a healthy and safe environment to support high al-nafs. Educational efforts and innovation in sustainability support hifzh al-aql, while environmental preservation for future generations reflects hifzh al-nasl. The efficient management of resources such as energy and water is aligned with hifzh al-mal. With this understanding, students can integrate Sharia values into environmentally friendly behaviour to support the implementation of GreenMetric.

Analysis of Students' Understanding and Behavior of Sustainability *Reporting* on the Implementation of UI *GreenMetric Performance*

The estimation results of student understanding and behavior on Sustainability Reporting on the performance of UI GreenMetric implementation at the Faculty of Economics, Sriwijaya University and the Faculty of Economics and Islamic Business UIN Raden Fatah Palembang are positive and significantly influential because the original sample estimate, T-statistic and P-values meet the standard value of the requirements above so that the value of the three indicators does not cause inconsistencies in the results and the same direction. The understanding of students as the university stakeholders that impact student behaviour has a binding impact on implementing UI GreenMetric performance in the two universities.

Analysis of students' understanding and behaviour regarding Sustainability Reporting towards the implementation of UI GreenMetric performance can show the extent of their awareness of the importance of sustainability reporting in supporting the achievement of campus environmental goals. Sustainability Reporting helps students understand the impact of campus operations on environmental, social, and economic aspects and encourages their active involvement in sustainability programs. When students understand reporting elements such as energy efficiency, waste management, water conservation, and green transportation, their behavior can be more targeted in supporting GreenMetric indicators. In addition, understanding Sustainability Reporting increases their sense of responsibility to create a culture of environmental transparency and accountability, which contributes to improved campus

performance in the UI GreenMetric rankings. This reinforces the importance of collaboration between students and the campus in implementing data-driven policies that support sustainability.

CONCLUSION

The understanding and behavior of students about maqashid sharia on the performance of UI GreenMetric implementation at the Faculty of Economics, Sriwijaya University (FE Unsri) and the Faculty of Economics and Islamic Business, Raden Fatah State Islamic University Palembang (FEBI UIN Raden Fatah Palembang) are positive but not significantly influential. The better the understanding and behavior of students towards maqashid sharia, the better the implementation of UI GreenMetric in both universities. Another significant factor that causes the lack of understanding of maqashid sharia in implementing UI GreenMetric is institutional constraints in the university environment. These constraints include bureaucratic structures, conflicting priorities, and a lack of interdisciplinary collaboration.

Students' understanding and behavior towards sustainability reporting significantly influence the implementation of UI GreenMetric. This implies that a good understanding and behavior of students about sustainability reporting will impact the better performance of UI GreenMetric implementation in both research objects.

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