

Implementation of Green University Based on Rahmatan Lil Alamin in Realizing Environmental Management Accounting

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ABSTRACT

This study aims to examine the implementation of a Green University based on the values of Rahmatan Lil Alamin in realizing Environmental Management Accounting at the State Islamic University (UIN) Alauddin Makassar. The research employs a qualitative phenomenological approach and is conducted at UIN Alauddin Makassar, located in Gowa Regency, South Sulawesi. Primary data were collected through in-depth interviews with key informants, including the head of the planning bureau, commitment-making officials, lecturers, and students, as well as through direct observation. Secondary data were obtained from documentation, literature studies, and internet searches.

The findings show that UIN Alauddin Makassar has implemented the Green University concept through environmental education, energy and water conservation, and the development of environmentally conscious infrastructure (green architecture). The values of Rahmatan Lil Alamin serve as an ethical and spiritual foundation in fulfilling environmental responsibilities through the relationship with God (*hablum minallah*), with fellow humans (*hablum minannas*), and with nature (*hablum minal alam*). The implementation of environmental management accounting is reflected in the allocation of budgets for environmental maintenance, evaluation of environmental performance, and strategies for reducing ecological impact. The integration of Islamic values with sustainability principles creates a campus management system that is both ecologically responsible and spiritually grounded.

Keywords: Green University, RahmatanLilAlamin, Management Accounting

INTRODUCTION

Current environmental issues are no longer a new topic of discussion. The current environmental crisis can no longer be considered a trivial matter that can be ignored¹. Environmental damage has created an imbalance in the environmental balance, resulting in numerous environmental degradation phenomena, such as pollution, ecosystem destruction, and drought. These phenomena remain unresolved, and their impacts impact human life².

The phenomenon of environmental damage occurs at Alauddin State Islamic University Makassar. At UIN Alauddin Makassar, there are several empty areas within the campus environment that trigger environmental damage, namely drought, especially if the land is left barren without any reforestation efforts or proper utilization. This drought will cause environmental degradation. Environmental degradation is damage that occurs to the environment characterized by the depletion of resources such as water, soil, and air³. This drought condition causes the soil to become compacted so that water has difficulty absorbing the surface of the ground when it rains. Currently, drought is a serious threat because if this occurs continuously and the quality of life of humans affected by drought will decrease, so that their health can be disturbed due to an unhealthy environment. Most plants die during the dry season because there is no water used as a source of life⁴.

Speaking of beauty, at UIN Alauddin Makassar, the presence of neglected plants on campus has a direct impact on environmental degradation. Poor environmental quality will impact the health of the academic community. An unkempt, dirty, and unsanitary environment will become a breeding ground for various disease-causing microorganisms and disease-carrying organisms. As a result, campus residents become vulnerable to various diseases⁵. Poor environmental quality will also lead to a loss of biodiversity. Research states that the loss of biodiversity, namely the loss of flora and fauna species, can disrupt the balance of the ecosystem and impact the food chain. The campus environment becomes less healthy and less attractive, which can reduce comfort and productivity⁶.

At the State Islamic University of Alauddin Makassar, there are other factors in the less comfortable environment, namely limited parking space in several faculties. This is due to the small capacity which is often unable to accommodate the increasing number of vehicles, so that many vehicles park in green open spaces, reducing green space in absorbing carbon dioxide and improving air quality, and some vehicles park on the roadside. Research by Puspitasari & Mudana. explains that parking on the roadside causes a reduction in road capacity that can be used because some sections of the road are used for parking, thus affecting vehicle movement, where vehicles passing through places that have high activity will have their movement speed hampered by vehicles parked on the roadside.

Alauddin State Islamic University Makassar has allocated a significant budget annually for campus maintenance and development. In addition to building maintenance, it also includes yard and garden maintenance. This garden maintenance is estimated to reach 400 million rupiah. Although the costs are intended to create a beautiful environment and support biodiversity, the reality on the ground shows that plants are rarely watered so that some plants are unable to survive in this situation of water shortage. Some plants are unable to survive indicating that the environmental management performance strategy at UIN Alauddin Makassar is not yet responsive and effective enough, so that more environmentally friendly efforts are needed.

Green university is a program that strives for environmental preservation and utilization of natural resources in the campus environment carried out by the entire community and especially the academic community. Continuous and sustainable campus management with attention to the environment is a necessity and is very important today. Green university is an initiative that can ensure

¹ Kipo-Sunyehzi, "Perspectives on Public Policy Implementation in Developing World Context: The Case of Ghana's Health Insurance Scheme"; Starkey et al., "Professional Development Design: Embedding Educational Reform in New Zealand."

² Sugiarto and Gabriella, "KESADARAN DAN PERILAKU RAMAH LINGKUNGAN MAHASISWA DI KAMPUS."

³ Maurya et al., "An Introduction to Environmental Degradation: Causes, Consequence and Mitigation."

⁴ van der Vyver and Peters, "How Do Plants Deal with Dry Days?"

⁵ Sun, "Dirty Environment for Adult Life: The Bad, the Good, the Unknown."

⁶ Wang et al., "Biodiversity Conservation in the Context of Climate Change: Facing Challenges and Management Strategies."

campus sustainability through campus greening and producing green managers for the community (Islam, 2015). In order to achieve this goal, the campus not only strives to create a healthy and comfortable environment but also aims to provide education that educates future generations about the importance of managing an environmentally friendly campus. All of these efforts can be measured and managed effectively through environmental management accounting.

Environmental management accounting is an effective way to assist companies in addressing environmental issues⁷. Environmental management accounting can increase the amount of relevant information available to stakeholders, allowing it to be used as an indicator for decision-making. Successful environmental accounting is not only determined by a company's correct classification of costs. However, the capability and accuracy of a company's accounting data can reduce the environmental impacts of its operational activities⁸. Research by Solovida & Latan⁹ explains that the implementation of environmental management accounting will impact an entity's environmental performance.

research focuses on the implementation of a green university, aiming to provide an understanding of campus management policies oriented towards environmental management in an effort to provide environmental education for students, as well as the awareness and involvement of all elements of the academic community in a culture of environmental care. Meanwhile, Research focuses on the implementation of a green university as a form of university responsibility towards its environment. Unlike previous research, this study, in creating an environmentally friendly campus environment, also emphasizes the importance of maintaining harmony between humans and nature through the concept of rahmatan lil alamin.

The concept of rahmatan lil'alam is an important principle in Islam that emphasizes the importance of preserving the environment and the balance of the ecosystem, as well as striving for goodness and peace for all creatures of Allah SWT. Rahmatan lil'alam refers to Islam which has the ability to build a harmonious environment and provide unconditional compassion for the environment, when present in the midst of community life. In the Islamic principle of humans as caliphs, referring to the idea that humans are guardians of the earth and its resources. In preserving the environment and prohibiting environmental damage, Allah has mentioned it in QSAr-Rum Verses 41-42 which read:

أَظْهَرَ لِنَفْسَانِ مَا كَفَرَ ۗ وَالَّذِينَ نَسُوا اللَّهَ يَجْعَلْ لَهُمُ اللَّهُ قُوًى فَهُمْ يُعْتَدُونَ

Translation:

“Corruption has appeared in the land and the sea because of what people have done, so that Allah may make them taste a part of what they have done, in order that they may return (to the right path).”

This verse explains that humans were created physically perfect and with reason to be used for good. As caliphs, humans are meant to worship Allah SWT and carry out all of His commands. Therefore, Allah SWT states that humans are caliphs on earth. This means that humans are tasked by Allah SWT with preserving and managing the universe as best as possible, not destroying it. Furthermore, humans must also be able to maintain peace among themselves.

METHOD

This study uses a qualitative approach with a phenomenological method. Data collection techniques were carried out through in-depth interviews with the Vice Rector II for General Administration and Financial Planning, the General Administration and Financial Planning Bureau, commitment - making officials, lecturers, and students related to the campus environment. In addition,

⁷ Wang, Wang, and Wang, “Exploring the Effects of Institutional Pressures on the Implementation of Environmental Management Accounting: Do Top Management Support and Perceived Benefit Work?”

⁸ Ariani and Zulhawati, “Application of Environmental Management Accounting and Strategy to Company Innovation with Research and Development Effort and Company Size as Control Variables.”

⁹ Solovida and Latan, “Linking Environmental Strategy to Environmental Performance Mediation Role of Environmental Management Accounting.”

observation and documentation were used to strengthen the data obtained. The collected data were analyzed using the interactive analysis technique of the Miles and Huberman model which includes four stages: data collection, data reduction, data presentation, and conclusion drawing. Data validity was obtained through triangulation of sources, methods, and theories. This process aims to ensure that the interpretation of the data truly reflects conditions on the ground accurately and objectively.

RESULTS

1. Implementation of Green University

A green university is a campus environmental development and management concept that integrates sustainability principles into all aspects of higher education. This concept aims to address environmental issues while creating a healthy and environmentally conscious campus through systematic and sustainable management. Environmental responsibility is part of UIN Alauddin Makassar's commitment, as stated by the Vice Rector II:

"Previously, our campus was untidy and littered with trash. Through the rector's leadership, the rector's five ideals, "A Beautiful Campus," emerged, aiming to create a clean and beautiful environment. This aligns with the Ministry of Religious Affairs' directive on the importance of maintaining a beautiful campus as a reflection of Islamic values."

The interview results revealed that the transformation of the campus environment, which was initially disorganized and littered with garbage, into a cleaner and more beautiful environment, demonstrates the success of the Chancellor's leadership vision through the Pancacita program, particularly in the aspect of a beautiful campus. This initiative reflects concern for environmental cleanliness and aligns with the Minister of Religious Affairs' directive regarding the importance of creating a campus atmosphere that reflects Islamic values, such as cleanliness, beauty, and order. This aligns with research by Risna et al. that the concept of an environmentally conscious campus should begin with a commitment from the leadership, through the implementation of environmentally oriented concepts and slogans in the planning and design of a green campus. A green university encompasses a conservation university and green architecture, realizing a campus that lives in dialogue and harmony with the environment:

a. Conservation University

A conservation university is an effort to protect and sustainably manage the campus environment to maintain its natural resources and ecosystems. This includes efficient energy use, plant and animal conservation, and reducing negative environmental impacts. Conservation universities are beneficial for protecting natural resources and improving the quality of the learning environment. Without conservation, environmental damage will negatively impact the comfort and health of its residents. As stated by the Vice Rector II, that:

"We have designed a tree-planting program focused on economically and functionally valuable seedlings to provide tangible benefits to the campus community. As a commitment to biodiversity conservation, every new employee is also required to plant a tree as their initial contribution to the environment. This commitment has begun to be realized through the recent planting of 300 trees."

The interview results demonstrate UIN Alauddin Makassar's long-term commitment to supporting environmental conservation and biodiversity through a tree-planting program. The program's primary focus is on economically and functionally valuable tree seedlings, providing direct benefits to the campus community. Tree planting has also become an institutional culture, with every new employee required to plant a tree as a symbol of environmental awareness. This commitment has been realized through the planting of 300 trees as the initial step in program implementation. In this regard, the Head of the Planning and Financial Administration Bureau (AUPK) stated:

"On campus, we always prioritize collective awareness of energy conservation. We regularly conduct outreach, especially to all employees and staff. We consistently recommend using water and electricity wisely. For example, water taps should be turned off immediately when not in use, and the electricity in buildings that are not in use should be turned off."

The interview results above indicate that UIN Alauddin Makassar actively promotes an energy-saving culture in the workplace. Through ongoing outreach, the university encourages all employees to be responsible in their water and electricity use, such as turning off taps when not in use and ensuring that the electricity in empty buildings is turned off. This step not only reflects a collective awareness of energy efficiency but also forms part of the institution's strategy to maintain public legitimacy. In accordance with legitimacy theory, this action demonstrates the university's efforts to align with the values upheld by society, thereby maintaining the institution's existence and gaining social support and trust.

One concrete form of this conservation effort is the preservation and management of biodiversity, particularly plants, which are vital components in creating a beautiful and cool campus environment. The presence of these various plants is one way to preserve the environment, beautify the surrounding area, and reduce CO₂ emissions¹⁰. According to the Commitment Making Officer (PPK), he stated:

"In maintaining the campus environment, we focus not only on cleanliness but also on plant care. Because our campus prioritizes creating a beautiful atmosphere, lawn and garden maintenance is a key concern. The grass is regularly mowed, weeds are controlled to prevent them from disrupting the beauty, and the gardens are well-maintained. Watering is done regularly, seedlings are replaced when needed, and trees and flowers are continuously cared for to keep them fresh and beautiful."

Interview results demonstrate UIN Alauddin Makassar's concern for the diversity and beauty of the campus environment through consistent plant maintenance. Grass, gardens, trees, and flowers are routinely maintained by mowing, watering, and replacing seedlings to maintain a beautiful and orderly environment. This green environment is part of the campus identity and supports the comfort of the academic community, in line with Risna et al. who emphasize the importance of a cool, clean, and comfortable environment for academic activities. Creating a comfortable environment requires the role of the academic community, as lecturers stated:

"As part of this campus' academic community, I feel a responsibility to instill environmental values in students. Through the courses I teach, I not only convey theory but also engage them in discussions about the importance of environmental protection. I don't hesitate to reprimand anyone who litters or damages facilities, as fostering environmental awareness is part of the educational responsibility."

In addition, one student expressed his view that:

"My role in caring for the environment itself might be like throwing rubbish in its place, not damaging the existing trees."

The conclusion from the interview results shows that **Alauddin State Islamic University Makassar** is committed to building a culture of environmental stewardship. Lecturers play a role in instilling these values through learning, discussions, and assertiveness in maintaining campus cleanliness. Students also contribute through simple actions such as disposing of trash properly and caring for trees. This illustrates that environmental stewardship has become a shared

¹⁰ Wang et al., "Biodiversity Conservation in the Context of Climate Change: Facing Challenges and Management Strategies."

responsibility of the UIN Alauddin Makassar academic community. Regarding comfort, lecturers expressed their responses regarding the campus environment as follows:

"In general, our campus environment is quite good and well-organized, but there are still several empty areas that are not being utilized. During the dry season, these areas become very dry, and during the rainy season, waterlogging often occurs. This can certainly disrupt lecture activities."

The interview results above indicate that UIN Alauddin Makassar has demonstrated extraordinary commitment and responsibility in maintaining and caring for the campus environment, as evidenced by the well-maintained facilities and cleanliness. However, there are still several empty areas that have not been optimally utilized. These areas, if left unused, have the potential to cause problems, such as drought during the dry season and waterlogging during the rainy season, which can certainly disrupt lecture activities. While addressing these empty areas may not yet be a top priority, it would be prudent to start considering anticipatory measures now.

b. Green Architecture

The concept of green architecture is proposed as a first step towards realizing sustainable living and the environment. Sustainability is the act of maintaining life on earth by reducing damage to nature and the environment¹¹. Green architecture is based on the principles of sustainability that encompass three main aspects: economic, social, and environmental. Its implementation involves the use of modern technology, the use of environmentally friendly building materials, and careful planning in managing natural resources¹². The concept of green architecture encompasses theory, knowledge, and building design styles that are planned and constructed based on environmentally sound principles. In this regard, the Vice Rector II stated that:

"In every development, we always adhere to existing regulations, particularly regarding green building. We want to ensure that every step of development on this campus remains environmentally friendly."

In line with what was conveyed by the Head of the Planning and Financial Administration Bureau (AUPK), he stated that:

"The campus prioritizes environmentally friendly principles by maintaining a balance between space requirements and environmental sustainability, so that each building is not only functional but also in harmony with its surrounding environment."

Based on the interview results, it shows that Alauddin State Islamic University Makassar applying the principles green building is incorporated into every development. The campus strives to maintain a balance between space requirements and environmental sustainability, ensuring that buildings are not only functional but also environmentally friendly and in harmony with their surroundings.

The implementation of green architecture at UIN Alauddin Makassar strengthens public legitimacy by demonstrating the institution's commitment to environmental issues, which are increasingly gaining public attention. Green architecture aims to create an ecological and sustainable environment and create harmony between humans, buildings, and the surrounding environment. This aligns with the Commitment Making Officer (PPK)'s view:

"Every campus development plan considers landscaping and gardens as a vital part of the building's aesthetics. Furthermore, parking is a top priority to ensure user comfort."

¹¹ Pasaribu, Nuraini, and Andriana, "DESIGN OF A PAINTING ARTS MUSEUM IN MEDAN USING A GREEN ARCHITECTURE CONCEPT APPROACH."

¹² Siregar, "Arsitektur Hijau: Meminimalkan Dampak Lingkungan Dalam Desain Bangunan."

The results of the interview showed that the construction of the building in Alauddin State Islamic University Makassar Always consider environmental impact, landscape beauty, and the arrangement of green open spaces in harmony with the buildings. This reflects the campus's commitment to creating a beautiful and comfortable environment. Furthermore, providing adequate parking is a priority to support the comfort of the academic community. Green architecture considers health aspects and environmental sustainability. Its aesthetic value is not only for beauty, but also provides tangible benefits for the environment. Discussing the balance between beauty and practical function, students expressed their views, namely:

"Our campus is well-organized and well-organized, but I feel the parking capacity in some areas is still inadequate. I often have difficulty finding a parking space."

Based on the interview results, Alauddin State Islamic University Makassar The company deserves praise for consistently analyzing environmental impacts before construction and considering landscaping, open space, and parking. However, the increasing number of students requires careful attention to parking capacity to avoid problems such as indiscriminate parking in inappropriate areas.

2. Implementation of Green University Based on Rahmatan Lil Alamin

The concept of *rahmatan lil alamin* includes blessings for the entire universe by uniting and balancing the relationship between humans and Allah, fellow humans, and also with the surrounding environment, as in the noble manners (*akhlakul karimah*) of the Prophet Muhammad (Maharani, 2022).

a. Hablum Minallah (Relationship between Humans and Allah SWT)

Through the implementation of the *green university concept*, universities are expected to recognize that preserving, conserving, and protecting the environment is a responsibility that must be carried out. The Quran establishes humans as caliphs on earth, which is closely related to their role in environmental preservation. Therefore, the role of caliphate requires humans to carry out this mandate in accordance with God's guidance, as stated in Surah al-Baqarah/2:30, which reads:

وَإِذْ قَالَ رَبُّكَ لِلْمَلٰئِكَةِ اِئْتِيْنَ بِرِجَالٍ لِّمَكَّةَ لِجَاعِلٍ فِيْهَا خٰفِيَةً فِيْهَا وَنَحْنُ نَسْبِحُكَ تَعْلَمُوْنَ

Translation:

"Remember when your Lord said to the Angels: "Indeed, I want to make a caliph on the face of the earth." They said: "Why do You want to make (the caliph) on the earth someone who will cause damage to it and shed blood, even though We always glorify You by praising You and purifying You?" God said: "Indeed I know what you do not know."

This verse shows that humans have great potential as caliphs on earth, including in terms of protecting and preserving the environment. This appointment is not without reason, but because Allah knows that humans are capable of carrying out this mandate as well as possible. In this context, when institutions such as UIN Alauddin Makassar implement the concept of a green university based on Islamic values, it is not merely an ecological practice, but also a concrete manifestation of *hablum minallah*, namely the relationship between humans and Allah SWT and a concrete manifestation of the principle of *rahmatan lil 'alamin*, namely Islam as a blessing for all nature. The main role of humans, especially Muslims, on earth is as caliphs or leaders, as well as representatives of Allah in protecting and managing environmental sustainability. In line with what was conveyed by the Vice Rector II, who stated that:

"At UIN, which is under the auspices of the Ministry of Religious Affairs, all academic and non-academic activities are always endeavored to be in line with Islamic teachings and as a form of obedience to divine values."

For this reason, this is in line with the view of the Commitment Making Officer (PPK) who said that:

" Plant maintenance and environmental cleanliness are always carried out as a form of our mandate as caliphs on earth. When we care for God's creation with full responsibility, then indirectly we are also realizing our dreams"

Meanwhile, students expressed their views that:

" The level of our faith is not only measured by worshiping Allah, but also by feeling grateful for His blessings, including protecting and caring for the environment that Allah has entrusted to us ."

The interviews revealed that all activities at UIN Alauddin Makassar, both academic and non-academic, are consistently aligned with Islamic teachings as a form of adherence to divine values. Plant maintenance and environmental cleanliness are understood as a manifestation of humanity's mandate as caliphs on earth, which must be carried out responsibly. Furthermore, it was emphasized that faith is not only reflected in ritual worship but also in gratitude for God's blessings through efforts to protect and care for the environment entrusted to us. Thus, environmental awareness at UIN Alauddin Makassar is not merely a practical obligation, but also part of the practice of spiritual and moral values, as well as the university's broader goals.

b. Hablum Minannas (Relationships with Other Humans)

Allah created the environment with the aim of fulfilling human life, because a healthy, stable, and balanced environment can have a positive impact on humans, creating a sense of comfort and happiness. Therefore, humans really need a healthy, stable, and balanced living environment. Humans cannot live without a healthy environment, especially the daily needs for oxygen, water, air, animals, plants, and other components in their living environment that greatly influence human survival. Maintaining environmental sustainability is included in the form of *hablum minannas*, because a good environment supports the fulfillment of human life needs fairly and equitably.

Within the framework of *a green university*, UIN Alauddin demonstrates that caring for nature is part of loving others, fostering solidarity, and creating a decent and sustainable living space for all. As stated by the Vice Rector II, who stated:

"UIN is a campus that benefits everyone. Therefore, even though it is an Islamic campus, UIN remains open to students of other religions, including Buddhism."

This is in line with what is expected by the Head of the Planning and Financial Administration Bureau (AUPK), that:

"As a campus of mercy for all humanity, we hope to produce graduates who are not only knowledgeable but also bring benefit and goodness to others. The environmental stewardship fostered on this campus is not just a program, but part of character development. We hope these habits will carry over wherever they go, including in their future workplaces and social circles. "

Discussing character formation, this is in line with the statement made by the lecturer, that:

"For us as lecturers, educating students to care for the environment isn't just about theory, but also about life values. When students learn to protect the environment, they are actually learning to respect the rights of others to live on a clean and healthy earth. "

Based on the interview results, it shows that UIN Alauddin Makassar serves not only as an Islamic educational institution, but also as a campus that benefits all people regardless of

religious background. This is realized through efforts to form graduates who are both knowledgeable and have character, by instilling concern for the environment as part of life's values. This concern is seen not just as a program, but rather a culture and habit that is expected to be carried over into social life and the world of work. Thus, the formation of environmental character at UIN not only supports the creation of a clean and healthy campus environment, but also becomes a means of education in humanitarian values, namely respecting the rights of others to live on earth that is decent and comfortable.

c. **Hablum Minal Alam (Human Relationship with Nature)**

UIN Alauddin Makassar makes *hablum minal alam* the main foundation in realizing the rector's *Pancacita* to create a beautiful, sustainable and harmonious campus. This concept emphasizes that humans have a moral obligation to maintain a good and responsible relationship with nature, not just exploiting resources, but also maintaining its balance as a mandate for the sustainability of life. In addition to carrying out greening and preserving the physical environment as a green university, the campus is also actively instilling awareness among the entire academic community about the importance of maintaining harmony between humans and nature as a form of practicing the value of universal compassion. As conveyed by the Vice Rector II who stated that:

"The Minister of Religious Affairs often emphasizes the importance of creating a beautiful environment filled with gardens and flowers. He says such an environment can bring peace. On this campus, for example, just entering the gates already feels cool and comfortable. Similarly, in a hospital, even before entering the room, the surrounding atmosphere can calm the soul."

Interview results indicate that the Minister of Religious Affairs' directives have contributed to the creation of a beautiful and calming campus environment. The concept of spatial planning with gardens and flowers was implemented as an effort to create comfort for anyone entering the campus area. This is in line with the principle that a good environmental atmosphere can provide peace of mind, even before someone participates in academic activities. This value also reflects concern for the relationship between humans and the surrounding environment as part of the practice of Islamic values. The Head of the Planning and Financial Administration Bureau (AUPK) stated that:

" We believe that nature is not just a backdrop for life, but an inseparable part of life itself. Therefore, through simple habits, we encourage the entire academic community to become more connected to nature. The education we develop not only produces intelligent individuals, but also those who are wise in caring for the earth ."

The interview results demonstrate that UIN Alauddin Makassar is strongly committed to maintaining a harmonious relationship between humans and nature. Through education integrated with environmental values, the campus encourages its entire academic community to develop simple habits that strengthen their connection with nature. The ultimate goal is not only to produce academically intelligent individuals but also to be wise in protecting and preserving the earth. By protecting nature, we also protect ourselves and our shared future. This strategy is used by UIN Alauddin Makassar to respond to societal demands and expectations, thereby gaining the social legitimacy necessary to maintain sustainability and public trust.

3. **Implementation of Green University Based on Rahmatan Lil Alamin in Realizing Management Accounting Environment.**

UIN Alauddin Makassar strives to make environmental management accounting a crucial tool for managing and controlling the environmental impact of all campus activities. This system not only records costs related to environmental management but also serves as a strategic evaluation and decision-making tool, enabling every policy to be implemented responsibly and sustainably. With environmental management accounting, the campus is able to integrate sustainability values with

Islamic ethical principles, making environmental management not merely an administrative obligation but also a profound spiritual and social practice.

a. Environmental Performance

UIN Alauddin Makassar demonstrates environmental performance that reflects a strong commitment to the principle of sustainability, by integrating environmentally friendly practices into every aspect of campus management. Starting from development planning, resource use, to the daily activities of the academic community, namely cleaning and maintaining the parks, all are directed at minimizing negative impacts on the environment and strengthening the quality of the campus ecosystem. This commitment is strengthened by the foundation of Islamic values, especially the principle of *rahmatan lil 'alamin*, which is the basis for building collective awareness to maintain harmony between humans and nature. The Vice Rector II stated that:

"So, if campus environmental maintenance is only expected to be limited to community service, it won't be optimal. That's why the campus is outsourcing. We, the leadership, want clean and beautiful gardens."

Regarding the work program carried out by the third party, the Commitment Making Officer (PPK) also stated that:

" UIN has made a commitment to building cleaning and garden maintenance activities. UIN collaborates with third parties who are professionals in their fields, namely PT Abadi Raya Commerce (ARCO) as a cleaning service provider, and CV Arya Perdana which is responsible for garden maintenance."

Based on the interview results it can be concluded that UIN campus environmental maintenance does not only rely on community service alone, but is also managed professionally through collaboration with third parties. This is done to ensure the cleanliness of the building and the beauty of the campus garden can be maintained optimally and sustainably. UIN collaborates with PT Abadi Raya Commerce (ARCO) as a cleaning service provider to ensure building cleanliness, and CV Arya Perdana which is responsible for garden maintenance. Thus, this effort demonstrates the commitment of UIN leadership in creating a clean, tidy, and comfortable campus environment as part of the arrangement and improvement of the quality of the campus environment.

In addition, the lecturer revealed that:

"I always appreciate the environmental officers for their excellent performance. As a token of my appreciation, I maintain positive communication to foster harmonious interactions, allowing them to work comfortably and continuously improving the quality of their work."

The interviews concluded that lecturers at UIN Alauddin Makassar play a crucial role not only in academic aspects but also in building social relationships that support the campus's environmental performance. Appreciation and good communication with cleaning staff boosts work motivation, creates a harmonious atmosphere, and positively impacts the cleanliness and beauty of the campus. This humanistic approach is an important foundation for achieving sustainable environmental conservation.

b. Environmental Costs

The UIN Alauddin Makassar campus has collaborated with third parties to maintain the cleanliness and order of the campus environment, which of course involves special costs or budget expenditures. Because it involves a service contract with an external party, there is automatically a routine cost component called environmental costs. Environmental costs can be defined as expenses arising from the presence or potential decline in environmental quality, which includes

costs for implementing various efforts to prevent environmental damage (Zainab & Burhany, 2020).

This fee falls under the maintenance category. Maintenance fees are expenses incurred periodically to maintain, repair, and preserve the condition and function of assets or facilities so they continue to operate properly according to established standards. In this regard, the Vice Chancellor II stated that:

"Campus environmental management definitely has a budget. But we don't just set the amount. We usually consult the catalog first, for example, to see how much a garden of a certain size and type of plant would cost. So everything is adjusted to the existing guidelines."

The interview results show that UIN Alauddin Makassar implements a measured approach to campus environmental budget management. Budget allocation is not arbitrary, but based on predetermined catalog references, ensuring that every activity, such as landscaping and plant procurement, adheres to applicable cost standards. This demonstrates efforts to maintain accountability and efficiency in campus budget utilization. Meanwhile, the Head of the Planning and Financial Administration Bureau (AUPK) stated:

"There's definitely a budget for greening our campus, and it's quite substantial, around 6 billion rupiah. However, every budget we spend isn't seen merely as an expense, but as a long-term investment."

Interview results indicate that UIN Alauddin Makassar views greening efforts and creating a beautiful campus as part of the institution's budget planning. The university emphasized that the budget allocated for environmental care is not merely considered an operational cost, but rather a form of long-term investment. This reflects UIN Alauddin Makassar's commitment to maintaining the trust from Allah as a form of *hablum minallah* where every rupiah spent is a tangible manifestation of obedience and concern for the command to care for the earth and its contents. In line with research¹³ (Majid & Suwandi, 2020) which states that wealth is only a divine trust, as Allah commands to be used in His path for good, not evil.

The budget strategy implemented is not solely focused on physical and aesthetic outcomes, but also on spiritual values and environmental sustainability as part of moral and religious responsibilities. This budget allocation aligns with the Commitment Making Officer (PPK)'s opinion that:

"Of course, there's a dedicated budget for campus environmental protection, but that budget is integrated into the maintenance costs, which include upkeep of buildings, grounds, and gardens throughout the campus. To implement this, we collaborate professionally with third parties with expertise in this area through a contract system."

Based on the contract for the Procurement of Goods and Services of UIN Alauddin Makassar on Campus 2 as a form of creating a green campus in 2024, namely:

Table 1
Contract based budget

No	Description	FY 2024
1.	Procurement of cleaning services at UIN Alauddin Makassar	Rp.6,292,419,240
2.	Payment for Maintenance Work of Gate 1 Park and UINAM Rectorate	Rp. 168,570,000

¹³ Fashami, "An Exploration of the Ethical Contributions of the Islamic Banks."

3.	Payment for Maintenance Work of Gate II Garden, Mosque Direction Garden, Front Garden of Faculty of Da'wah & Communication UINAM	Rp.175,950,000.
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c. Environmental Impact Analysis

UIN Alauddin Makassar consistently adheres to the principles of green architecture in every development plan and implementation within the campus environment. This commitment is demonstrated through the implementation of an environmental impact analysis (AMDAL) as a preliminary step before the commencement of a physical project, to ensure that any development does not damage the surrounding ecosystem and is in line with the principles of sustainability. AMDAL is a key component in planning activities that have the potential to impact the environment or natural resources. An Environmental Impact Analysis (AMDAL) as a form of environmental permit is an important tool in efforts to prevent pollution and environmental damage. As previously stated in green architecture, this time it was re-emphasized by the Vice Rector II who said that:

"Every development project, whether on Campus 1, Campus 2, or the Hospital, must be accompanied by an Environmental Impact Assessment (EIA). This is an absolute requirement. Therefore, no development can proceed without approval from an environmental impact analysis."

This is in line with the statement made by the Head of the Planning and Financial Administration Bureau (AUPK) who stated that:

" Building construction on our campus is never done haphazardly. An environmental impact analysis is always conducted first to ensure that the development remains environmentally friendly and does not harm anyone, whether campus residents or the surrounding community."

Based on these interviews, it can be concluded that every development plan at UIN Alauddin Makassar always prioritizes environmental impact studies and assessments, or AMDAL (Environmental Impact Analysis). This demonstrates the university's commitment to maintaining ecosystem balance and preventing environmental damage that may result from development activities.

DISCUSSION

1. Implementation of Green University

Green University at UIN Alauddin Makassar has been running well through two main aspects, namely Conservation University and Green Architecture. In the conservation aspect, the campus is committed to maintaining environmental sustainability with various programs, such as planting trees with economic and functional value, requiring new employees to plant trees, and efforts to save energy through regular socialization. Maintenance of gardens, grass, and biodiversity is also an important concern to ensure the campus environment remains beautiful and comfortable. These efforts not only create a healthy campus atmosphere, but also serve as a means of character formation for the academic community, where lecturers instill values of environmental awareness in learning, while students demonstrate real contributions through simple actions such as maintaining cleanliness and not damaging trees. This shows that conservation at UIN Alauddin Makassar is not merely technical, but also forms a collective culture of sustainable environmental care.

Meanwhile, in the Green Architecture aspect, UIN Alauddin Makassar has implemented green building principles in every building construction by paying attention to the balance between space requirements, aesthetics, and environmental sustainability. Each development is analyzed for its impact, both on the landscape, green open spaces, and user comfort. The provision of parking areas is also part of the attention, although there are still challenges related to land limitations as the number of campus users increases. The application of this green architecture not only presents functional buildings, but also harmonizes the harmony between humans, buildings, and the

surrounding nature. This strengthens the legitimacy of UIN Alauddin Makassar as an institution committed to environmental sustainability, while making the campus a reflection of Islamic values in terms of cleanliness, beauty, and order.

2. Implementation of Green University Based on Rahmatan Lil Alamin

The implementation of the concept of rahmatan lil alamin at UIN Alauddin Makassar is realized through three main dimensions, namely *hablum minallah*, *hablum minannas* and *hablum minal alam*. In the aspect of *hablum minallah*, protecting the environment is understood as part of the mandate of the caliphate of humans on earth. Activities such as plant care, maintaining cleanliness, and energy-saving habits are not only considered practical tasks, but also forms of worship that reflect obedience to Allah SWT. This confirms that the implementation of the green university at UIN Alauddin Makassar is not just an ecological movement, but a form of spirituality rooted in Islamic teachings.

Furthermore, in the dimension of *hablum minannas*, concern for the environment is positioned as a manifestation of love for fellow human beings. A healthy, clean, and comfortable environment provides tangible benefits for all campus residents regardless of religious or cultural background. This is reinforced by UIN's vision as a campus of mercy for all people, producing graduates not only knowledgeable but also environmentally conscious. The role of lecturers in educating and accustoming students to environmental preservation demonstrates that environmental education is seen as a means of developing human values, namely respecting the rights of others to live on a decent earth.

Meanwhile, in the dimension of *hablum minal alam*, UIN Alauddin Makassar demonstrates a strong commitment to creating a campus environment that is harmonious with nature. The arrangement of green open spaces, gardens, and the presence of flowers and trees is not only for aesthetics, but also as a means of creating calm and coolness for anyone who enters the campus. The environmental education instilled in the academic community is aimed at developing individuals who are not only academically intelligent, but also wise in preserving the earth. Thus, the concept of rahmatan lil 'alamin at UIN Alauddin Makassar is reflected in the integration of spiritual, social, and ecological values, which simultaneously strengthens the legitimacy of the campus as an Islamic institution that cares about environmental sustainability and the common welfare.

3. Implementation of Green University Based on Rahmatan Lil Alamin in Realizing Management Accounting Environment

Environmental management accounting at UIN Alauddin Makassar is not merely an administrative obligation but has become a strategic instrument in creating sustainable campus governance. By integrating Islamic values, every environmental management activity is positioned as a form of worship and social responsibility. The implementation of this system also demonstrates the campus's commitment to controlling the environmental impact of various activities, from garden maintenance and building cleanliness to the construction of new infrastructure. Thus, environmental management accounting serves not only to record costs but also as an evaluation tool in decision-making, strengthening the campus's legitimacy as a green university based on religious values.

Meanwhile, collaborating with third parties to maintain cleanliness and parks is an effective management strategy. Outsourcing through contracts with professional companies further ensures the quality standards of cleanliness and beauty of the campus environment. This also confirms that UIN does not rely solely on incidental community service but has established a professional, measurable, and sustainable management system. Furthermore, the role of lecturers in expressing appreciation to environmental officers demonstrates a humanistic approach that fosters work motivation. This harmonious social interaction positively impacts cleanliness, creates a comfortable campus environment, and strengthens the values of *hablum minannas* in maintaining sustainability.

Finally, the discussion on environmental costs and environmental impact analysis (AMDAL) demonstrates UIN Alauddin Makassar's commitment to maintaining ecological accountability and

sustainability. The large budget allocation, reaching billions of rupiah, is not merely seen as a burden, but as a long-term investment to create a beautiful and environmentally friendly campus. Meanwhile, the obligation to prepare an AMDAL for every development demonstrates that the campus always pays attention to the balance of the ecosystem and its impact on the surrounding community. This aligns with the principle of *hablum minal alam*, namely maintaining the sustainability of the earth as a divine mandate. Thus, the environmental management strategy at UIN Alauddin Makassar demonstrates the integration of spiritual, social, and ecological values that align with the concept of *rahmatan lil 'alamin*.

CONCLUSION

green university concept at UIN Alauddin Makassar reflects the institution's commitment to creating a beautiful, healthy, and sustainable campus environment. Through a conservation university and green architecture approach, the campus implements mandatory tree planting for new employees, energy efficiency policies, biodiversity conservation, and environmentally friendly and aesthetically pleasing development. The entire academic community plays an active role in preserving the campus environment. However, challenges such as the utilization of vacant land and limited parking spaces still require attention.

The concept of green university at UIN Alauddin Makassar is not only limited to environmental programs, but also a manifestation of the Islamic value of *Rahmatan Lil Alamin* through *hablum minallah* (relationship with Allah), *hablum minannas* (with others), and *hablum minal alam* (with nature). Conservation efforts are carried out through conservation, green architectural design, and spiritual development of the academic community. Protecting the environment is not only an academic responsibility, but also a form of worship and a profound reflection of faith.

UIN Alauddin Makassar implements a green university based on *rahmatan lil alamin* in realizing management accounting through garden management, building cleanliness, and cooperation with third parties reflecting the values of *hablum minal alam*. The allocation of maintenance costs is seen not as mere expenses, but rather a long-term investment for environmental sustainability as a manifestation of *hablum minallah*. Meanwhile, the implementation of AMDAL in every development emphasizes social and ecological responsibility, in line with the values of justice and prudence. This approach strengthens the synergy between physical, ethical, and spiritual sustainability in the campus environment.

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