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# Designing a Social Sustainability Governance Framework: Integrating Triple Bottom Line Principles and Islamic Institutional Values in an Indonesian University

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## Abstract:

This study develops a governance-oriented framework for the social dimension of sustainability within higher education institutions by integrating triple bottom line (TBL) principles with Islamic institutional values at Universitas Muhammadiyah Makassar. Rather than treating sustainability accounting as a reporting exercise, the analysis positions the social pillar as an institutional management and planning structure that guides human resource policies, community engagement, and organizational responsibility. A qualitative research design grounded in a critical-interpretive perspective was adopted. Data were obtained through direct observation, semi-structured interviews with strategic university officials, and institutional document analysis. The materials were examined through iterative processes of data reduction, thematic structuring, and interpretive synthesis. The findings indicate that the university operationalizes the social pillar through the alignment of Global Reporting Initiative (GRI) standards, Islamic ethical principles, and Muhammadiyah organizational directives. Implementation is evident in human resource governance, community empowerment programs, and institutional responsibility mechanisms. However, institutional gaps remain in formalized human rights grievance procedures, systematic capacity development, and the structured integration of Islamic work culture into sustainability performance indicators. The study proposes an adaptive social sustainability governance model that integrates religious norms, local institutional culture, and internationally recognized reporting standards into a coherent management framework. The contribution lies in repositioning the social pillar from normative discourse toward operational planning, measurable indicators, and institutional accountability within faith-based higher education institutions.

## Keywords:

*social sustainability governance, triple bottom line, Global Reporting Initiative indicators, Islamic institutional values, higher education sustainability*