



Journal of Leadership and Organizational Education

JLO Education

Journal of Leadership and Organizational Education (JLO Education)

ISSN: 3163-9674 (Online) Vol. 1, No. 1, June 2026, pp. 119-132

DOI: <https://doi.org/10.xxxx/jlo-education.vXiX.xxx>

The Impact of Green Governance Policy on Managerial Accountability in Islamic Higher Education Institutions (PTKI)

Riska Amelia^{1*}; Eva Nur Kholifah^{2*}

Department of Islamic Educational Management, Faculty of Tarbiyah and Teacher Training, Universitas Islam Negeri Siber Syekh Nurjati Cirebon, Indonesia. *Corresponding Author: rskaaamia25@gmail.com, nurkholifaheva316@gmail.com

ABSTRACT

Objective: This study aims to examine the effect of Green Governance on managerial accountability in Islamic Higher Education Institutions (PTKI). In the era of sustainable development, PTKI are required to implement environmentally oriented governance while maintaining transparency and responsibility in institutional management. This study focuses on students' perceptions of Green Governance implementation and its relationship with managerial accountability in universities.

Method: This research employs a quantitative approach with an explanatory survey design. The respondent of study are PTKI students selected using purposive sampling techniques. Data were collected through questionnaires using a Likert scale and analyzed using Structural Equation Modelling (SEM) based on Partial Least Squares (PLS) with SmartPLS 4.

Results: The hypothesis testing demonstrates a positive and highly significant of Green Governance on managerial accountability in PTKI ($\beta = 0.819$). This relationship is statistically significant, as indicated by a T-Statistic of 15.513 (> 1.96) and a P-Value < 0.000 (< 0.05). Furthermore, the model shows strong explanatory power, with Green Governance accounting for 67.1% of the variance in managerial accountability ($R^2 = 0.671$).

Conclusion: This study concludes that the implementation of Green Governance is an important factor in strengthening managerial accountability in PTKI. Therefore, PTKI need to enhance environmentally based governance policies and practices to create more transparent, responsible, and sustainable institutional management.

Keywords: *Green Governance, Managerial Accountability, PTKI, Students, SmartPLS 4*

Received: May 17, 2026 Revised: June 15, 2026 Accepted: June 15, 2026 Published: June 26, 2026
Date Date Date Date

Citation (APA Style 7th Ed.): Amelia, R & Kholifah, E.N. (2026). The Impact of Green Governance Policy on Managerial Accountability in Islamic Higher Education Institutions (PTKI). *JLO Education*, Vol. 1 No. 1 Tahun 2026. Halaman 119-132

Introduction

Green Governance is a governance concept that integrates the principles of environmental sustainability, transparency, participation, and responsibility in institutional management. In the context of higher education, the implementation of Green Governance becomes important because educational institutions have a strategic role in supporting sustainable development through environmentally friendly policies and campus management (Djukic-min & Norcross, 2025). Higher education institutions are not only required to improve academic quality, but also to create governance systems that support sustainability and encourage the participation of the entire academic community in decision-making processes. In addition, good governance is closely related to the management. Therefore, the implementation of Green Governance is believed to strengthen the quality of institutional management through policies that are more participatory, sustainable, and environmentally responsible (Buhori et al., 2026).

Managerial accountability is one of the important aspects of governance in higher education institutions. Managerial accountability reflects the ability of management to take responsibility for all policies, programs, and the use of organizational resources in a transparent, effective, and responsible manner. In the context of higher education, managerial accountability serves as an essential indicator in creating professional and trustworthy institutional governance. Accountable institutional management can improve service quality, strengthen the trust of the academic community, and enhance the effectiveness of campus programs (Kusnadi, 2025).

Along with the development of the sustainable development concept, higher education institutions are also required to implement Green Governance as a form of governance oriented toward environmental sustainability. Green Governance not only emphasizes environmental management aspects, but also encourages transparency, responsibility, and effectiveness in institutional policy-making. Therefore, the implementation of Green Governance is believed to strengthen managerial accountability through more transparent, participatory, and sustainable campus management (Noorhayati & Fahyuni, 2024).

However, in reality the implementation of Green Governance in Islamic Higher Education Institutions (PTKI) still faces various challenges. Several institutions have not fully implemented environmentally based policies optimally, resulting in the need to improve transparency and responsibility in institutional management. In addition, studies examining the relationship between Green Governance and managerial accountability in the context of PTKI are still relatively limited compared to studies conducted in corporate and governmental sectors. Therefore, this study aims to analyze the effect of Green Governance on managerial accountability in PTKI.

Previous studies discussed managerial accountability in higher education institutions, particularly related to leadership, transparency, and institutional governance. For example, research conducted by Noorhayati & Fahyuni (2024) emphasized the importance of managerial accountability in improving institutional performance and governance quality in Islamic higher education. In addition, several studies have also examined sustainability governance and environmental management in higher education institutions. However, studies specifically analyzing the effect of Green Governance on managerial accountability in Islamic Higher Education Institutions (PTKI) are still limited. Therefore, this study attempts to fill the research gap by analyzing the relationship between Green Governance and managerial accountability in PTKI.

Research Methodology Research Design

This study employed a quantitative approach using an explanatory survey method. This approach was chosen because the main objective of the study was not only to describe phenomena, but also to test hypotheses and explain the causal relationship between variables. Specifically, this study was conducted to analyze the effect of Green Governance as an exogenous variable on managerial accountability as an endogenous variable in Islamic Higher Education Institutions (PTKI).

Population and Sample

The population in this study consisted of students from Islamic Higher Education Institutions (PTKI) in Cirebon, West Java. The sampling technique used was simple random sampling, in which each student had an equal opportunity to be selected as respondent. Data collection was conducted through the distribution of online questionnaires using Google Forms. The selected sample was considered representative for analyzing the relationship between Green Governance and managerial accountability.

Based on data collection conducted in April 2026, a total of 34 valid respondents were obtained. This sample size was considered adequate and representative for multivariate analysis. The number of respondents met the minimum requirement for Structural Equation Modelling (SEM) analysis, which generally requires a sample size of 5-10 times the number of research to ensure sufficient statistical power.

Research Instruments

Primary data collection was conducted using a closed-ended electronic questionnaire (Google Forms) to ensure efficient and accurate data collection. The measurement scale used was a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree), including a neutral option. The use of this scale allows respondents to express their attitudes more accurately and provides a balanced range of responses. The research variables were constructed into two main dimensions:

- (1) Exogenous variable (X): Green Governance. This variable is measured through indicators that reflect the implementation of environmental governance principles within the organization, including: (a) environmental policies implemented by organization, (b) stakeholder involvement or participation in environmental management, (c) transparency of environmental-related information, and (d) sustainability of environmentally friendly programs implemented by the organization.
- (2) Endogenous variable (Y): Managerial accountability. This variable is measured through indicators that reflect the level of managerial responsibility in organizational management, including: (a) transparency in decision-making processes, (b) responsibility in the implementation of managerial tasks, (c) periodic evaluation of managerial performance, and (d) responsiveness in addressing organizational issues.

Data Analysis Techniques

Data processing was performed using the variance-based Structural Equation Modelling (SEM) or Partial Least Squares (PLS) method with SmartPLS version. SmartPLS 4 was selected for its more robust estimation algorithm and more precise modelling interface compared to previous versions. The analysis procedure was carried out in two main stages:

- (1) Other Model Evaluation Measurement Model): This stage aimed to evaluate the validity and reliability of the research instrument. Convergent validity was assessed using loading values (> 0.70) and Average Variance Extracted ($AVE > 0.50$). Discriminant validity was

also evaluated to ensure that each construct was empirically distinct from other construct in the model. Meanwhile, internal consistency reliability was examined using Cronbach's Alpha and Composite Reliability values, with a recommended threshold above 0.70.

- (2) Inner Model Evaluation (Structural Model): This stage was conducted to test the research hypothesis regarding the effect of Green Governance on Managerial Accountability. The significance of the relationship between variables was evaluated using T-statistic values (> 1.96) and PValues (< 0.05) obtained from the bootstrapping procedure with 5,000 subsamples. In addition, the predictive power of the structural model was assessed using the coefficient of determination (R^2) to determine the extent to which Green Governance explains the variance of Managerial Accountability in PTKI.

Result Respondent Demographic Profile

Respondent characteristics were analyzed to understand the demographic profile of 34 undergraduate students involved in this study. This analysis is intended to provide a general overview of respondents based on gender and academic level, which are relevant to the evaluation of Green Governance and Managerial Accountability in higher education institution.

Table 1. Respondents' Gender

Gender	Frequency	Percentage
Male	6	17.6%
Female	28	82.4%
Total	34	100%

Source: Respondent Demographic Data

The data in Table 1 shows that the majority of respondents are female students, accounting for 82.4%, while male students 17.6%. This indicates that the respondents in this study are predominantly female, which may reflect a higher level of participation or responsiveness among female students in filling out the questionnaire.

Furthermore, the distribution of respondents based on duty program is presented in Table 2.

Table 2. Respondents' Study Program

Study Program	Frequency	Percentage
MPI (Manajemen Pendidikan Islam)	17	50.0%
PAI (Pendidikan Agama Islam)	5	14.7%
Pendidikan Bahasa Arab (PBA)	2	5.9%
Akuntansi Syariah	1	2.9%
BKI	1	2.9%
Ilmu Falak	1	2.9%
PMI	1	2.9%
Sejarah Peradaban Islam	1	2.9%
Tadris Kimia	1	2.9%
Ekonomi Syariah	1	2.9%
Lainnya (minor categoris)	3	8.9%
Total	34	100%

Source: Respondent Demographic Data

The data shows that the majority of respondents come from the Manajemen Pendidikan Islam (MPI) program, accounting for 50% of the total sample. This followed by students from the Pendidikan Agama Islam (PAI) program at 14.7%. Other study programs such as Pendidikan Bahasa Arab, Akuntansi Syariah, BKI, Ilmu Falak, PMI, Sejarah Peradaban Islam, Tadris Kimia, and Ekonomi Syariah are represented in smaller proportions. Overall, this distribution indicates that the respondents are diverse across several Islamic higher education study programs, with a dominant representation from MPI students.

Furthermore, the distribution of respondents based on duty program is presented in Table 3.

Table 3. Respondents' Semester Level

Semester	Frequency	Percentage
Semester 2	1	2.9%
Semester 4	9	26.5%
Semester 6	22	64.7%
Semester 8	2	5.9%
Total	34	100%

Source: Respondent Demographic Data

The data shows that the majority of respondents are in Semester 6, accounting for 64.7% of the total sample. This is followed by Semester 4 students at 26.5%, while Semester 8 and 2 students represent a smaller proportion, at 5.9% and 2.9% respectively. This distribution indicates that most respondents are in the middle stage of institutional processes. Therefore, they are considered capable of providing relevant assessments regarding Green Governance and Managerial Accountability in the institutional context.

Evaluation of Measurement Models (Outer Model)

Model evaluation was conducted to ensure that the research instrument used in this study was valid and reliable before proceeding to hypothesis testing. At this stage, the analysis was conducted entirely based on statistical data recapitulation using SmartPLS 4, without displaying path diagrams, in order to focus the discussion on item validity and variable reliability.

The evaluation of the measurement model (outer model) was conducted to assess the validity and reliability of the research instruments using SmartPLS 4. This stage aims to ensure that each indicator is able to properly represent its latent construct before proceeding to the structural model analysis. The assessment of convergent validity, discriminant validity, and construct reliability was carried out based on the criteria proposed by Hair et al. (2022). Convergent validity is considered acceptable when outer loading exceeds 0.708 and AVE is above 0.50, while discriminant validity is assessed using the HTMT ratio with a threshold below 0.90.

Table 4. Validity Test Results (Outer Loadings)

Variabel	Kode Indikator	Outer Loading	HTMT	AVE	Description
Green Governance X	X3	0.750	0.935	0.493	Valid
	X4	0.546	0.935	0.493	Maintained*
	X5	0.610	0.935	0.493	Maintained*
	X7	0.796	0.935	0.493	Valid

Managerial Accountability Y	X8	0.775	0.935	0.493	Valid
	Y2	0.503	0.935	0.475	Maintained*
	Y3	0.600	0.935	0.475	Maintained*
	Y4	0.785	0.935	0.475	Valid
	Y5	0.613	0.935	0.475	Maintained*
	Y6	0.792	0.935	0.475	Valid
	Y8	0.787	0.935	0.475	Valid

Source: Processed Primary Data (2024)

*Note: Retained based on content validity considerations (Hair et al., 2022).

Evaluation of outer loading (convergent validity) based on PLS algorithm results shows that most indicators of Green Governance and Managerial Accountability have outer loading values above 0.50. However, several indicators fall within the range of 0.40-0.70, namely X4 (0.546), X5 (0.610), and Y3 (0.600).

- (1) Although these values are below the ideal rule of thumb of 0.708, this study decided to retain these indicators in the model based on several considerations. First, content validity: indicators such as X4 and Y2 still represent important dimensions of Green Governance and Managerial Accountability, and removing them would reduce the completeness of the theoretical construct measurement.
- (2) According to Hair et al. (2022), in explanatory research or early-stage model development, outer loading values between 0.40 and 0.70 are still acceptable as long as the indicators contributor to content validity and theoretical relevance.
- (3) The sufficiency of the Average Variance Extracted (AVE) value: after evaluation, the presence of these indicators does not significantly disrupt the overall construct validity, although the AVE values for Green Governance (.493) and Managerial Accountability (0.475) are slightly below the recommended threshold of 0.50.

In accordance with the criteria of Fornell & Larcker (1981) and Hair et al. (2022), AVE values close to 0.50 indicate that the latent construct is still able to explain a substantial portion of the variance of its indicators. Therefore, although convergent validity is not fully achieved, the constructs are still considered acceptable for further structural analysis due to adequate reliability and theoretical support.

Thus, all indicators in the model are retained and declared feasible to proceed to the structural model evaluation stage. The constructs of Green Governance and Managerial Accountability are considered reliable based on Cronbach's Alpha values (0.715 and 0.770) and Composite Reliability values (0.7789 and 0.832), which exceed the minimum threshold of 0.70.

Construct Reliability and Validity Test (AVE)

The reliability and validity test was conducted to evaluate the internal consistency and construct validity of the research instrument. Reliability was assessed using Cronbach's Alpha and Composite Reliability (rho_c), while convergent validity was assessed using the Average Variance Extracted (AVE). Table 5 below:

Table 5. Reliability Test Results and AVE

Variabel	Cronbach's Alpha	Composite Reliability	AVE	Conclusion
Green Governance (X)	0,741	0,827	0,493	Reliabel (validity moderate)

Managerial Accountability (Y)	0,778	0,841	0.475	Reliabel (validity moderate)
-------------------------------	-------	-------	-------	------------------------------

Source: Processed Primary Data (2024)

Based on Table 5, both constructs meet the reliability criteria.

- (1) Green Governance shows a Cronbach's Alpha value of 0.715 and Composite Reliability of 0.789, while Managerial Accountability shows 0.770 and 0.832 respectively. These values indicate that both constructs are reliable, as all values exceed the minimum threshold of 0.70.
- (2) In terms of convergent validity, the AVE values for Green Governance (0.493) and Managerial Accountability (0.475) are slightly below the recommended threshold of 0.50. However, according to Hair et al. (2022), AVE values close to .50 are still acceptable in exploratory research as long as the constructs demonstrate adequate reliability.

Therefore, both constructs are considered reliable and sufficiently valid for further structural model analysis.

Evaluation Structural Model (Inner Model)

The evaluation of the structural model (inner model) was conducted to examine the predictive relevance of the model and the relationships between latent variables. This evaluation focuses on the coefficient of determination (R-square), path coefficient, and significance testing using bootstrapping in SmartPLS 4.

The structural model estimation results are presented in Figure 1 below:

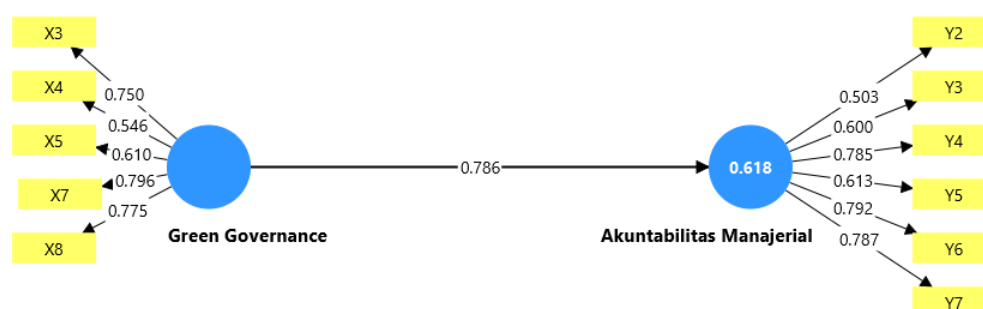


Figure 1. Structural Model Estimation Results (PLS Algorithm)

Source: SmartPLS Data Analysis Results (2024)

Based on Figure 1, the direction of the relationship between variables and the strength of the research model are clearly visible. The following is an in-depth interpretation of these results:

Model Strength (R-Square)

The R-Square (R^2) value of the endogenous variable, Managerial Accountability, is 0.618. This indicates that Green Governance is able to explain 61.8% of the variance in Managerial Accountability. According to Hair et al. (2022), this value is categorized as moderate to substantial, meaning that the model has strong explanatory power. The remaining 38.2% is influenced by other variables the model.

Hypothesis Testing (Path Coefficients)

Hypothesis testing was conducted to examine the significance of the relationship between Green Governance and Managerial Accountability using the bootstrapping procedure in

SmartPLS 4. The test was carried out by analyzing the path coefficient, T-statistic, and P-values. The result of the direct effect hypothesis testing is presented in Table 6 below:

Table 6. Results of Direct Effect Hypothesis Testing

Relationship Path	Path Coefficient	T-Statistics	P-Values	Decision
Green Governance (X) →Managerial Accounting (Y)	0.786	13.075	0.000	Accepted

**Note: Significant at the $\alpha = 0.05$ level. Source: Primary Data (2024)*

The results of the hypothesis test show very strong empirical evidence that Green Governance has a positive and significant effect on Managerial Accountability. This is indicated by the path coefficient value of 0.786, which shows a strong positive relationship between the two variables.

Statistically, this relationship is highly significant, as indicated by a t-statistic value of 13.075 which is far above the critical value of 1.96 and a P-value of 0.000. This means that the probability of error is extremely small, so the result is statistically reliable.

Discussion

Household Behaviour as the Main Determinant of School Participation

The most important finding of this study is the significant influence of Green Governance on Managerial Accountability in Islamic Higher Education Institutions (PTKI). The hypothesis testing results show a T-statistic value of 13.075, which is far above the critical value of 1.96, and a P-value of < 0.001 . These findings indicate that Green Governance has a statistically significant effect on Managerial Accountability.

Statistically, the results confirm that Green Governance is not merely a supporting governance mechanism but a major determinant in strengthening institutional accountability. The positive path coefficient value of 0.786 indicates that improvements in environmental policies, stakeholder participation, transparency, and sustainability programs directly contribute to stronger managerial accountability within PTKI institutions. This finding suggests that environmentally oriented governance systems encourage institutional leaders to manage organizational resources more responsibly, transparently, and systematically.

Theoretical Analysis: The Relevance of James Coleman's Social Capital Perspective

The empirical findings of this study indicate that Green Governance has a strong and significant influence on Managerial Accountability, as reflected in the path coefficient value ($\beta = 0.786$) with a high level of statistical significance (T-statistic = 13.075; $p < 0.001$). These findings confirm that improvements in environmentally oriented governance practices are directly associated with stronger managerial accountability within institutions.

These empirical findings strengthen the relevance of James Coleman's Social Capital Theory (1988), which explains that institutional effectiveness is influenced not only by formal structures but also by social relationships, trust, norms, and communication networks within organizations. In the context of PTKI, Green Governance strengthens institutional social capital through participatory governance, transparency, and collective responsibility.

Several contemporary studies also support Coleman's perspective. Sustainability-oriented governance systems have been shown to improve institutional accountability because organizational decision-making becomes more participatory, transparent, and ethically

oriented. Furthermore, sustainability governance practices encourage stronger institutional responsibility toward stakeholders and improve organizational management systems (Adebayo et al., 2025).

From a theoretical perspective, this relationship can be explained through the concept of Green Governance, which emphasizes the integration of environmental sustainability principles into organizational governance systems, including transparency, participation, responsibility, and ethical decision-making. Governance systems that integrate sustainability principles tend to improve institutional accountability because managerial processes become more transparent, participatory, and performance-oriented. Recent studies also confirm that sustainability governance significantly improves organizational accountability and strengthens institutional management systems in higher education institutions (Gasper, 2022).

In addition, Green Governance is closely related to ESG (Environmental, Social, and Governance) principles, which emphasize that institutional accountability should include environmental and social responsibility in addition to financial performance. Recent studies indicate that organizations implementing stronger sustainability governance structures tend to demonstrate higher accountability and better organizational performance due to more transparent and participatory governance systems (Cevher & Altunkaynak, 2021).

In the context of PTKI institutions in Cirebon, Green Governance contributes to strengthening managerial accountability through environmentally oriented policies, stakeholder participation, transparency mechanisms, and sustainability programs. These governance practices encourage institutional leaders to become more accountable and systematic in managing institutional resources and organizational performance.

Furthermore, public sector governance integrating environmental awareness and sustainability reporting has been shown to strengthen managerial accountability by ensuring that institutional leaders are responsible not only for financial outcomes but also for environmental and social impacts. Sustainability reporting systems encourage institutions to improve transparency, internal control, and responsible decision-making processes. This aligns with the findings of this study, where Green Governance significantly enhances managerial responsibility in managing institutional performance within PTKI.

Therefore, the findings of this study confirm that Green Governance functions as a strategic governance mechanism in improving Managerial Accountability within PTKI institutions. Similar to Coleman's perspective on social capital, institutional trust, communication, and shared responsibility become important foundations in creating accountable and sustainable governance systems (Pereira Mariam, Manarin, 2025).

Comparison with Previous Research (State of the Art)

Convergence of Results (Alignment)

The convergence between this study and previous research indicates that sustainability governance has become an increasingly important determinant in institutional management systems. This study aligns with the Whole Institution Approach theory, which explains that sustainability principles should be integrated into organizational structures, policies, leadership, and operational systems. The strong statistical relationship found in this research confirms that environmentally oriented governance supports institutional transparency, ethical management, and responsible organizational performance. Additional theoretical discussion can be found at.

The findings also support contemporary accountability theories in higher education, which explain that accountability is increasingly influenced by institutional governance quality and sustainability integration. Green Governance encourages institutions to establish transparent reporting systems, participatory decision-making mechanisms, and stronger institutional responsibility toward stakeholders. Further reading is available through (Macheridis & Paulsson, 2021).

Research Novelty and Criticism of External Focus

The novelty of this study lies in its focus on the integration of Green Governance and Managerial Accountability within PTKI, which remains relatively underexplored in previous literature. Most prior studies examined sustainability governance from organizational culture, sustainability reporting, or policy perspectives, whereas this study quantitatively measures the direct effect of Green Governance on managerial accountability using the PLS-SEM approach.

This study also criticizes the dominant external orientation in sustainability governance studies, which often emphasize environmental reporting and external legitimacy while overlooking internal managerial accountability mechanisms. In contrast, this research demonstrates that internal governance quality, institutional commitment, and environmentally responsible decision-making significantly influence managerial accountability practices within educational institutions.

The Socio-Cultural Context of Cirebon, West Java

The implementation of green governance and managerial accountability in public sector institutions is strongly influenced by the socio-institutional context in which governance practices are embedded. In the Cirebon region of West Java, the effectiveness of green governance is not solely determined by formal regulations, but also by organizational culture, ethical awareness, and the internalization of accountability values within institutional practices. This finding is consistent with Institutional Theory, which explains that organizational behaviour is shaped by formal rules and informal norms such as culture, values, and shared beliefs within institutions (Evaristo et al., 2021).

Furthermore, green governance emphasizes the integration of environmental sustainability principles into public sector decision-making, where accountability plays a central role in ensuring transparency and responsibility in resource management. A study by Evaristo et al (2021) shows that the implementation of green governance significantly improves institutional sustainability performance when supported by strong managerial accountability and organizational commitment.

Practical Implications

Practically, the findings indicate that PTKI management should strengthen Green Governance implementation as part of institutional management reform. Institutional leaders are encouraged to improve sustainability-oriented policies, resource efficiency systems, stakeholder participation, and transparent governance mechanisms to strengthen managerial accountability. Effective sustainability governance can improve institutional credibility, organizational trust, and long-term governance quality.

The study also implies that sustainability governance should become an integral component of institutional strategic planning within PTKI. Integrating environmental responsibility into institutional governance systems may support more effective organizational evaluation, stronger managerial transparency, and sustainable institutional performance.

Conclusion and Recommendations Conclusion

This study concludes that Green Governance has a significant positive effect on Managerial Accountability within PTKI. The implementation of environmentally oriented governance systems contributes substantially to improving transparency, institutional responsibility, managerial reporting quality, and organizational accountability practices. The strong path coefficient and high explanatory power indicate that Green Governance serves as an important determinant of institutional accountability performance.

The findings also confirm the relevance of sustainability governance theory in higher education institutions. Green Governance not only functions as an environmental management framework but also acts as a strategic governance mechanism that strengthens institutional accountability systems. Therefore, integrating sustainability principles into institutional governance can support organizational effectiveness and sustainable institutional development (Nikos, 2021).

Suggestions

PTKI institutions are recommended to strengthen Green Governance implementation through the development of sustainability-based institutional policies, environmentally responsible leadership systems, and participatory governance mechanisms. Institutional management should also improve transparency in resource management and strengthen sustainability reporting systems to support accountability practices.

Future researchers are encouraged to expand this study by involving broader institutional contexts, additional governance variables, and comparative analyses between public and private higher education institutions. Further studies may also explore the mediating role of organizational culture, leadership, or digital governance in strengthening managerial accountability.

Acknowledgments

The author expresses sincere gratitude to the Rector of Universitas Islam Negeri Siber Sekh Nurjati Cirebon, the Chairman of the Institute for Research and Community Service (LP2M), and the Dean of the Faculty of Tarbiyah and Teacher Training for their support and facilitation in completing this research.

Declarations

Conflict of Interest: The author declares no conflict of interest regarding the publication of this paper. **Funding:** This research received no external funding.

Ethics approval and consent to participate: Informed consent was obtained from all individual participants included in the study. The study was conducted in accordance with the ethical standards of the institutional research committee.

Consent for publication: Not applicable.

Clinical trial number: Not applicable.

References

- Adebayo, A., Ackers, B., Erin, O., & Adegboye, A. (2025). *Governance Quality and Sustainable Development : Insights from the United Nations Sustainable Development Goals in Africa*. 439–464.
- Buhori, M., Ninoersy, T., Muluk, S., Ridha, M., & Za, T. (2026). *Transforming the Role of LAMDIK in Quality Assurance of Islamic Higher Education in the Global Era*. 5, 130–151.

- Cevher, C., & Altunkaynak, B. (2021). *Impacts of COVID-19 on Agricultural Production Branches : An Investigation of Anxiety Disorders among Farmers*. 1–18.
- Djukic-min, D., & Norcross, J. (2025). *The Effect of Shared and Inclusive Governance on Environmental Sustainability at U . S . Universities*. 1–27.
- Evaristo, R., Neto, D. O., Cartaxo, J. D. M., Rodrigues, A. M., Ara, G. De, Menezes, R. R., Pereira, F., & Alves, V. (2021). *Durability Behavior of Mortars Containing Perlite Tailings : Alkali – Silicate Reaction Viewpoint*. 1–8.
- Gasper, D. (2022). *Rethinking Human Development and / as Human Security for the Anthropocene An Analysis of the United Nations Development Programme Trilogy of Reports 2020 – 2022*. 12(2), 1–24. <https://doi.org/10.3167/IJSQ.2022.120202>
- Kusnadi, E. (2025). *TRANSFORMASI TATA KELOLA BERBASIS NILAI DASAR MPI DI PERGURUAN TINGGI KEAGAMAAN ISLAM : STUDI KASUS DI IAI PERSIS BANDUNG (KELAS HYBRID CIBATU) UIN Sunan Gunug Djati Bandung Abstrak Pendahuluan Tata kelola perguruan tinggi pada era globalisasi menghadapi tantangan yang semakin kompleks , terutama terkait tuntutan transparansi , akuntabilitas , efektivitas , nasional , tetapi juga mampu bersaing secara global melalui integrasi teknologi , Islam (PTKI) yang memikul tanggung jawab ganda : memenuhi standar pengelolaan menjadi dasar Manajemen Pendidikan Islam (MPI) dipandang mampu memperkuat etika kelembagaan dan meningkatkan mutu pengambilan keputusan dalam*. 5(2), 112–119.
- Macheridis, N., & Paulsson, A. (2021). *Greening higher education ? From responsabilization to accountabilization in the incorporation of sustainability in higher education*. <https://doi.org/10.1108/IJSHE-09-2020-0338>
- Nikos, M. (2021). *Tracing accountability in higher education*. <https://doi.org/10.1177/0034523721993143>
- Noorhayati, S. M., & Fahyuni, E. F. (2024). *The Role of Leadership in Improving Managerial Accountability at Islamic Higher Education*. 239–253.
- Pereira Mariam, Manarin, J. (2025). *Máriam Trierveiler Pereira 1 , Luciano Luiz Manarin D'Agostini 2 , Joaquim Mamede Alonso 3*. 1–24.

STATEMENT OF AI (ARTIFICIAL INTELLIGENCE) USAGE

The undersigned below:

Name : RISKAMELIA

Student ID/Staff ID : 2381090065

Affiliation : UIN SIBER SYEKH NURJATI CIREBON

Article Title : DAMPAK TATA KELOLA HIJAU (*GREEN GOVERNANCE*)
TERHADAP AKUNTABILITAS MANAJERIAL DI PTKI

Hereby declares that during the preparation and writing of the aforementioned scientific article:

1. **AI as a Supportive Tool:** I have utilized Artificial Intelligence (AI) technology solely as a supportive tool to enhance linguistic quality, improve grammar, or assist in organizing the manuscript's structure (not for generating core ideas, theories, or primary research findings).
2. **Author's Responsibility:** All content, field data, analysis of research findings, and conclusions presented in the article are the genuine result of my/our own intellectual effort. I am fully responsible for the validity and authenticity of the article's content.
3. **Non-Authorship:** I acknowledge that AI cannot be listed as an author or co-author, as AI does not meet the criteria for academic and legal accountability.
4. **Content Verification:** I have performed thorough re-verification of all references and facts generated or suggested by AI tools to ensure there is no data hallucination or misleading information.
5. **Ethical Compliance:** The use of AI in this manuscript does not violate any scientific writing ethics and maintains the principle of originality, as evidenced by a plagiarism check (Turnitin) result of less than 25%.

This statement is made voluntarily and with full awareness. Should any ethical violations regarding the use of AI be discovered in the future, I am prepared to accept the applicable academic sanctions.

[Cirebon, 11 Mei 2026]

(Riska Amelia)

STATEMENT OF AI (ARTIFICIAL INTELLIGENCE) USAGE

The undersigned below:

Name : EVA NUR KHOLIFAH
Student ID/Staff ID : 2381090078
Affiliation : UIN SIBER SYEKH NURJATI CIREBON
Article Title : DAMPAK TATA KELOLA HIJAU (*GREEN GOVERNANCE*)
TERHADAP AKUNTABILITAS MANAJERIAL DI PTKI

Hereby declares that during the preparation and writing of the aforementioned scientific article:

1. **AI as a Supportive Tool:** I have utilized Artificial Intelligence (AI) technology solely as a supportive tool to enhance linguistic quality, improve grammar, or assist in organizing the manuscript's structure (not for generating core ideas, theories, or primary research findings).
2. **Author's Responsibility:** All content, field data, analysis of research findings, and conclusions presented in the article are the genuine result of my/our own intellectual effort. I am fully responsible for the validity and authenticity of the article's content.
3. **Non-Authorship:** I acknowledge that AI cannot be listed as an author or co-author, as AI does not meet the criteria for academic and legal accountability.
4. **Content Verification:** I have performed thorough re-verification of all references and facts generated or suggested by AI tools to ensure there is no data hallucination or misleading information.
5. **Ethical Compliance:** The use of AI in this manuscript does not violate any scientific writing ethics and maintains the principle of originality, as evidenced by a plagiarism check (Turnitin) result of less than 25%.

This statement is made voluntarily and with full awareness. Should any ethical violations regarding the use of AI be discovered in the future, I am prepared to accept the applicable academic sanctions.

[Cirebon, 11 Mei 2026]

(Eva Nur Kholifah)