
Implementation Strategy of Higher Education Social Responsibility to Acquire New and Qualified In-Line Students: A Case Study

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Abstract: This study aims to provide novel empirical evidence about the effectiveness of higher education social responsibility (HESR) as a strategy to acquire new and qualified in-line students for higher education institutions. In this research, a case study of Akademi Akuntansi YKPN Yogyakarta, a leading higher education institution offering vocational accounting courses in Indonesia, is used. Results show that the number of HESR activities implemented in vocational higher education has positive significant effects on new and qualified in-line students. Our hypothesis tested through linear regression also reveals that the number of HESR activities implemented in vocational higher education positively affects the number of its new and qualified in-line students from related partner vocational high schools. This research contributes to the analysis of supply chain linkage literature, especially linkages for higher education institutions, through the implementation of HESR as a strategy to acquire these students in higher education institutions and to achieve a sustainable competitive advantage. Although this topic in higher education is important, it has been rarely explored.

Keywords: corporate social responsibility; higher education social responsibility; sustainable competitive advantage.

Article info: Received 12 May 2019 | revised 24 June 2019 | accepted 2 July 2019

Recommended citation: Harjanto, N., Rahmawati, R., Fauzi, H., & Prabowo, M. A. (2019). Implementation Strategy of Higher Education Social Responsibility to Acquire New and Qualified In-Line Students: A Case Study. *Indonesian Journal of Sustainability Accounting and Management*, 3(2), 162–173. <https://doi.org/10.28992/ijSAM.v3i2.93>.

INTRODUCTION

According to Republic of Indonesia Law number 12 of 2012 concerning higher education in Indonesia, higher education institution is an education unit that organized higher education. Moreover, stated in this law, the higher education is the level of education after secondary education which includes diploma programs,



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undergraduate programs, master programs, doctoral programs, and professional programs, as well as specialist programs, organized by higher education institution based on the culture of the Indonesian Nation. It also explained that the types of higher education are academic education, vocational education, professional education, and specialist programs. Professional and specialist programs are advanced programs to obtain professional degrees and specialist in certain professional fields.

The difference of academic and vocational higher education the law is that academic higher education is a higher education degree program and/or graduate program directed at the mastery and development of the branch of Science and Technology, whether vocational higher education is the diploma until applied bachelor program higher education which prepare its' student to be ready to work with specific applied skills. Vocational education is the education that directs students to develop applied skills, adapt to certain fields of work and can create employment opportunities (Munir, 2012). Here, clearly stated that the graduate of vocational higher educations are supposed to acquire technical/applied competencies to be ready to perform the technical duties.

Many Indonesian vocational higher education institutions can find their best way to survive and keep their existences. Many others also can survive and keep their existences with their restrictions and keep this condition although the number of students always decline year by year. Many others already could not survive and are not exist anymore, because they did not do anything to find appropriate strategy to survive (Harjanto, 2019).

The Indonesian vocational higher education institutions that can survive and keep their existences - one of them is Akademi Akuntansi (AA) YKPN – have developed their strategies to get competitive advantage. According to Porter (1985), competitive advantage is at the heart of a firm's performance in competitive markets. It is also important to be realized that the survival of the company depends on its various stakeholders (government, employees, creditors, and consumers) and is not limited to owners or management alone (Freeman, 1984). If the interests of other stakeholders (other than shareholders) are noticed, in the long run it will improve the reputation and profitability of the company will improve.

In the current years, countries in the region of ASEAN have been jointed in the ASEAN Economic Community (AEC). Therefore, they have to be ready to open their countries to accept goods and services including competent human resources from other ASEAN countries. In the case of Indonesia, as the member of the ASEAN Economic Community (AEC), this is a challenge. Until 2010, the productivity of Indonesian human resources is lower than Malaysia, Thailand, and Philippine (Nizam, 2013). For the Indonesian vocational higher education institution (academy or polytechnic), to face this challenge, they need to provide graduates who meet the competencies which are needed and required by the industries. Currently, vocational higher education is required to produce internationally qualified graduates (Setyoko, 2015).

The authors suggest, in order to be able to provide such graduates, the management of the higher education is not only having to focus on the development of appropriate curriculum and teaching and studying processes, but also having to be able to get qualified new students as the main input of education process in vocational higher education. Here, in-line qualified new students who come from vocational high schools are supposed to be the main input of vocational higher education (Jati, 2013) combine by appropriate curriculum and teaching and studying processes will result the qualified graduates who meet the competencies needed as mention above.

The new vocational higher education student who come from vocational high schools become in-line qualified new students for vocational higher education because the already achieve the level 2 in the vocational education system of Indonesia National Qualifiers Framework (*Kerangka Kualifikasi Nasional Indonesia/KKNI*) (Jati, 2013). KKNI is a framework of Indonesia's human resource qualification that matches, equalizes and

integrates the education sector with the training sector and work experience in a job-adapted job-recognition scheme in various job sectors. That qualification will be in-line if they continue their study, they continue to vocational higher education. Then they will achieve level from 3 until 6 in the vocational education system of KKNI (Jati, 2013).

In the case of Akademi Akuntansi YKPN, the result of in-line input system until academic year 2011/2012 is not appropriate because the number of input that came from general high school (SMU) as the not in-line input is still much higher rather than that came from vocational high school (SMK) as the in-line input. That number is depicted in the Table 1 as follow.

Table 1 AA YKPN's Input Comparison between SMU and SMK for Academic Year 2010/2011 and 2011/2012

Academic Year	Input from SMU	Input from SMK	Total Input	Input from SMK Percentage
2010/2011	359	66	425	15.53%
2011/2012	395	58	453	12.80%

Looking at that Table 1, it is clearly depicted that until academic year 2011/2012 AA YKPN has had a problem to get in-line qualified input. To get in-line qualified input, the reputation of vocational higher education is a crucial factor. In the case of AA YKPN, although higher education reputation usually can be built by developing and implementing the curriculum which meet the industrial need and best teaching and studying processes, together with aggressive promotion ways have done by AA YKPN, those are not enough. This is which is mentioned by Porter (1985) as start too late. The vocational high schools as the primary supplier which provide in-line input and the new student candidates as potential in-line input candidate should “really” know and understand about the vocational higher education reputation. Until academic year 2010/2011 many advertising methods also have been implemented by related managements of Akademi Akuntansi YKPN for vocational high school student to attract them continue their study at Akademi Akuntansi YKPN, as well as advertising via brochure deployment, newspaper, radio, television, and billboard; but they have insignificant effect.

In order to advertise vocational higher education reputation to them, building strong symbioses mutualism linkage with vocational high schools is needed. As Dima et al. (2013) said, as the higher education market changes, higher education needs to build stronger strategic relationship with their stakeholders. Building strong symbioses mutualism linkage with vocational high schools often been forgotten by the vocational higher education institutions. These strong symbioses mutualism can promote and enhance the vocational higher education reputation effectively from the vocational high school perspective. By having these strong symbioses mutualism linkage, the supply of in-line qualified input from vocational high schools as in-line partners – which know and understand about the vocational higher education reputation – can be granted.

Institution can apply Corporate Social Responsibility (CSR) related activities to generate value for their various stakeholders (Sanclemente-Téllez, 2017). CSR become one of the highly preferred strategy by higher education for gaining a good reputation and a competitive advantage (Filho et al., 2010; Dahan & Senol, 2012). The higher education's commitment to CSR action will reflect the value and norms they expose (Sherif, 2015). Higher education should consider to implement CSR strategies in order to obtain a true competitive advantage and a positive reputation (Dahan & Senol, 2012). Harjanto (2019) called the CSR action taken by higher education institution as Higher Education Social Responsibility (HERS). These kinds of linkages mention in the previous paragraph can be effectively built by the implementation of Higher Education Social Responsibility

(HESR) of higher education for high schools (Harjanto, 2019). As also stated by Dima et al. (2013) one of six dimensions in a model of social responsibility in university is university – high schools/other institutions cooperation.

The example of higher education's SR activity in term of cooperation with high school is offering to eleventh grade students the possibility to test the university's environment, by becoming student for two weeks, in order to make the best career choice after their graduation (Dima et al., 2013). Those kinds of HERS activity are also be done by Istanbul Bilgi University (Dahan & Senol, 2012). This strategy is also realized by the management of Akademi Akuntansi YKPN that maybe will effectively attract the vocational high school student. So, they boost to implement this strategy from academic year 2011/2012.

Previous research relating with the implementation of HESR concerning the dimension of university – high school cooperation of Romanian Higher Education also was done by Dima et al. (2013), but the result of this research has shown not significant. Contradictive with Dima et al. (2013), Harjanto (2019) found that HESR activities implemented by higher education for partner high schools have positive impact on its new student number from related partner high schools.

In Harjanto (2019), the HERS activities are implemented by Akademi Akuntansi YKPN to high schools in general as strategy to get new student of higher education in general is proven effectively attract new student and boost the admission results of Akademi Akuntansi YKPN. If the HERS implemented to high school in general is proven effectively attract new students and boost the admission results of Akademi Akuntansi YKPN, It also can be implemented effectively as strategy to get in-line qualified new students (the vocational high school graduates) by boost those implementations that stressed to vocational high school. Relating to the phenomena happened in Akademi Akuntansi YKPN, this study aims to give the newest empirical evident about the effectiveness of higher education social responsibility (HESR) as a strategy to get in-line qualified new student for vocational higher education. The case study of AA YKPN Yogyakarta – a leading in vocational accounting higher education in Indonesia – is used for this study.

According to Jamali et al. (2010), CSR is about commitment of an organization to contribute to the sustainable development of its employees, local communities, and global societies. An organization is generally encouraged to adopt CSR because CSR can enhance the performance of macro and micro. Macro performance related with environment improvement and reduction of social nonconformity. Whereas, CSR enhances micro performance related with reputation, potential to charge a premium price for products as well as the enhanced ability to recruit and retain high-quality workers (Ortas et al., 2015).

Non-profit organizations implement CSR for their non-profit activities for the welfare of communities beyond their economic interests (Carroll & Shabana, 2010). Although it is considered as “doing well by doing good”, it has an economic value and can be led to get competitive advantage in the long-run. Usually, non-profit organization gives CSR activities to the society is not to be related with profitability motive, but they pursue CSR initiatives for different motivations (Wu & Shen, 2013).

CSR activities can be used as a tool to create a positive image of the organization in society that may eventually help them to retain and attract new employees and customers (Jones, 2010; Lestari et al., 2019). Moreover, CSR activities has become a competitive advantage to organization both profit and non-profit including education institution. As the developer and provider of human resources, education institution also has to intense in the CSR activities to create organization value. At the level of value creating resources, the higher the reputation of the company, the higher the performance of the company (Roberts & Dowling, 2002), the higher the customer loyalty primary: the consumer (Walsh & Beatty, 2007), labor or employee (Chun & Davies, 2010), and investors (Helm, 2007).

CSR can be recognized as the institution or organization effort to be a good citizen (corporate citizenship) in the environment by doing the symbiosis mutualism transactions with all of stakeholder (Rokhmawati & Gunardi, 2017). Further, Rokhmawati et al. (2017) from the instrumental approach perspective of stakeholder theory, managing the stakeholder interests is a good business practice to get competitive advantage.

Many of education institution are discovering the importance of CSR as reputation building strategies (Melewar & Akel, 2005; Atakan & Eker, 2007). It is also related with the competitive advantage (Porter & Kramer, 2006). Some universities have already created a social responsibility team providing that SR in university is real and long-term oriented concern (US Fed News Service, 2010 in Dima et al., 2013). University social responsibility also can be used effectively by universities as presented in the case of Hashemite University to ensure development and sustainability for the university and society (Alzyoud & Bani-Hani, 2015). The top ten world leading universities have all taken social responsibility seriously in line with common CSR practices including in the issues of students (current and prospective students) (Nejati et al., 2011).

The previous research relating with the implementation of HESR concerning the dimension of university – high school cooperation has been done by Harjanto (2019). He found that HESR activities implemented by higher education for partner high schools have positive impact on its new student number from related partner high schools with the significant level of 0.000 or it is < 0.05 .

This study aims to give the newest empirical evident about the effectiveness of higher education social responsibility (HESR) as a strategy to get in-line qualified new student of higher education. Hopefully, it contributes to the analysis of supply chain linkage literature especially symbiosis mutualism linkage of vocational higher education institution and vocational high school through the implementation of HESR as a strategy of vocational higher education to get in-line qualified new student. This such topic in higher education is very important but very rare had been researched. This research finding also expected to give benefit to the management of higher education especially vocational higher education that the implementation of HESR as a strategy of vocational higher education to get in-line qualified new student to be able to get sustainable competitive advantage.

METHODS

A case study in Akademi Akuntansi YKPN Indonesia – an accounting vocational higher education - is used for this study. By this case study strategy, an empirical investigation of a particular contemporary phenomenon within real case using multiple sources of evidences can be done. The case study strategy also has considerable ability to general answers to the question “why?” as well as “what?” and “how?” questions (Saunders et al., 2015).

For the purpose of this research, some secondary data are needed to conduct this case study in order to answer the research questions of what are the impacts of current HESR as a strategy to build symbiosis mutualism linkage with vocational high school implemented by AA YKPN on the number of its in-line qualified new student number that came from related partner vocational high schools.

In this case study, The secondary data that are collected from the management of admission and external relationship reports for the period of academic year 2010/2011 until 2013/2014 about the number of HESR activities that are implemented to vocational high schools will be analyzed relating with the impacts on the number of new students that came from vocational high school for the period of academic year 2011/2012 until 2014/2015 from the management of admission and external relationship reports.

The population of this research data is the vocational high schools in Daerah Istimewa Yogyakarta (DIY) Province and Central Java Province. The sample of this research is taken purposive sampling method from the partner vocational high schools which were received the HERS from Akademi Akuntansi YKPN in the period of academic year 2010/2011 until 2013/2014.

As mentioned before, previous research relating with the implementation of HESR concerning the dimension of university – high school cooperation has been done by Harjanto (2019). He found that HESR activities implemented by higher education for partner high schools have positive impact on its new student number from related partner high schools. In that research he constructed the related variables by himself insight relating with the accreditation guidance from higher education national accreditation board.

In this research, the author uses the variables of Harjanto (2019). In Harjanto (2019), the HERS activities are implemented by Akademi Akuntansi YKPN to high schools in general as strategy to get new student of higher education in general is proven effectively attract new student and boost the admission results of Akademi Akuntansi YKPN. Those independent research variables are the number of HESR activities that are implemented to high schools and new student number from high schools as the dependent variable (Harjanto, 2019).

If the HERS implemented to high school in general is proven effectively attract new students and boost the admission results of Akademi Akuntansi YKPN, it also can be implemented effectively as strategy to get in-line qualified new students (the vocational high school graduates) by boost those implementations that stressed to vocational high school. So, in this research, as independent variable, the number of HESR activities that are implemented to vocational high schools is reflected by the number of free workshops and seminars and dedicated for students and teachers of vocational high schools. The types of free workshops and seminars include computerized accounting workshops, taxation workshops, stock-trading workshop, vocational higher education seminars, etc. Those all types of free workshops and seminars that are dedicated for students and teachers of vocational high schools in order to get the direct effect in getting in-line qualified new student.

The number of HESR activities that are implemented to vocational high schools will be 0 if there is no-HESR activity that is implemented to that vocational high school, 1 if there is 1 HESR activity that is implemented to that vocational high school, 2 if there are 2 HESR activities that are implemented to that vocational high school, etc. Whether, in-line qualified new student number from vocational high schools as the dependent variable is reflected and detailed by the number of new students that came from vocational high school of the next academic year.

The data about partner high school distance area is also needed as the control variable. The using of distance area related to Veloutsou et al. (2004) finding. They mentioned that when choosing a higher education, the characteristics of the area are not important, but the distance in Finland played a more important role when choosing a higher education. In this research, the distance areas are divided into 3 levels. Those 3 levels are: 1) The area 1 is for partner high schools inside the Yogyakarta City (the city where Akademi Akuntansi YKPN in), 2) The area 2 is for partner high schools in the other cities but still in the same province with Yogyakarta City (inside of The Province of Daerah Istimewa Yogyakarta), and 3) The area 3 is for partner high schools in the other cities and in the other provinces with Yogyakarta City (outside of the Province of Daerah Istimewa Yogyakarta)

In this research is done by analysis of the number of HESR activities implemented by vocational higher education for vocational high schools compare with strategy implementation results. Therefore, the hypothesis of this research is H1: The number of HESR activities implemented by vocational higher education which is controlled by distance area has positive impact on the number of its in-line qualified new student

number who came from related partner vocational high schools. The research model can be depicted as the following Figure 1.

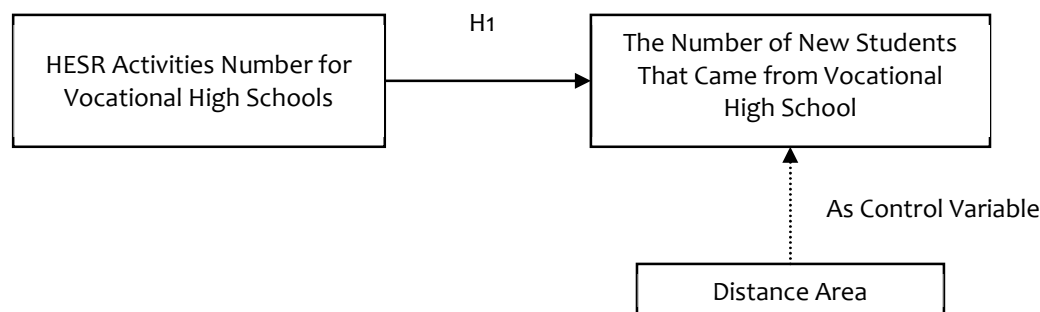


Figure 1 Research Model

The secondary data that are collected from the management of admission and external relationship reports for the period of academic year 2010/2011 until 2013/2014 about the number of HESR activities that are implemented to vocational high schools will be analyzed relating with the impacts on the number of new students that came from vocational high school for the period of academic year 2011/2012 until 2014/2015 from the management of admission and external relationship reports. Using SPSS program, linear regression will be used for the purpose to test that hypothesis. Hypothesis 1 (H1) will be accepted if the regression result is < 0.05 . If so, the hypothesis 0 will be rejected.

RESULTS AND DISCUSSION

After intensive HESR activities for partner vocational high schools, which are started from academic year 2011/2012, the descriptive statistics of those HESR activities results are depicted as the Table 2 below.

Table 2 HERS Activities and The Results

	2010	2011	2012	2013
• HERS activities for vocational high school number	14	19	49	55
• Partner vocational high School number	5	11	28	39
• New student number from vocational high school (Academic Year +1)	58	137	163	191
• Percentage new student number from vocational high school to total new student number (Academic Year +1)	27.5 9%	53.2 8%	53.7 2%	56.7 2%
• Percentage of AA YKPN's graduates who came from vocational high school who achieved GPA ≥ 3.00 (Academic Year +4)	21.7 0%	14.2 9%	32.3 0%	36.8 4%

From the Table 2, after the intensive implementation in academic year 2011/2012 compare to previous academic year of 2010/2011, when the HESR activities for vocational high school have been done from 14 times to 19 times, as the result, AA YKPN's new student number that came from vocational high school for academic year 2012/2013 (as the result of HESR activities in academic year 2011/2012) is 137. This is a significant increasing result compare to 58 for academic year 2011/2012 (as the result of HESR activities in academic year 2010/2011) or before the intensification of HESR activities. This increasing trend also happens for the number of who new student from partner vocational high school involved in the HESR activities from 58 (27.59%) to 137 (53.28%),

but the first comparison for percentage of AA YKPN's graduates who came from vocational high school who achieved GPA ≥ 3.00 (graduated 4 academic years after HERS activities) from 21.70% to 14.29%.

When the number of HESR activities is increased again in academic year 2012/2013 to 49 and it was done for the partner vocational high schools which is the number was increased again to 49, the result shows a significant increasing result in academic year 2013/2014 (as the result of HESR activities in academic year 2012/2013). the number of new students who from partner vocational high school involved in the HESR activities decrease to 163 (53.72%) after partner vocational high school involved in the HESR activities increase to 28. AA YKPN's graduates who came from vocational high school who achieved GPA ≥ 3.00 (graduated 4 academic years after HERS activities) started to show a significant increasing to 32.30%.

After a significant positive result as the effect of HESR activities increasing in academic year 2012/2013, HESR activities for partner high school was re-increased again to 55 activities and for partner vocational high schools of 191 schools in academic year 2013/2014. Again, for the result shows a significant increasing in academic year 2014/2015 (as the result of HESR activities in academic year 2013/2014). The number of new students who came from partner vocational high school involved in the HESR activities also increase to 191 (56.72%). The partner vocational high school involved in the HESR activities is increase also to 39. And the last, percentage of AA YKPN's graduates who came from vocational high school who achieved GPA ≥ 3.00 (graduated 4 academic years after HERS activities) is increase again to 36.84%.

In this case study, to test the research hypothesis, 200 samples are observed. The 200 samples are taken from the partner vocational high schools which Akademi Akuntansi YKPN have given the HESR activities during periods of academic year 2010/2011 until 2013/2014. Here, the minimal Number of HESR Activities for related partner high school is 0 whether the maximal is 4 with mean of 1.13 and standard deviation of 0.644. For New Student Number who came from related partner vocational high school, the minimal number is 0 and the maximal number is 28 with mean of 2.04 and standard deviation of 4.235. The last, for Distance Area, the minimal distance area is 1 and the maximal is 3 with mean of 1.88 and standard deviation of 0.741.

Table 3 Descriptive Statistics

Variables	Min	Max	Mean	Std. Deviation
Number of HESR Activities for related partner high school	0	4	1.13	0.644
The number of new students who came from vocational high school	0	28	2.04	4.235
The Distance Areas of the cities which are partner high schools in there	1	3	1.88	0.741

The coefficient of adjusted R square is 26.8% (Table 4). It means that the variable of HESR Activities Implemented for Partner Vocational High School by Akademi Akuntansi YKPN as independent variable which is controlled by variable Distance Area affects the number of new students who came from vocational high school of the next academic year by 26.8%. It also means that the other variables that do not included in the model affect the number of new students who came from vocational high school of the next academic year about 73.2%.

The testing results of H1: The AA YKPN's HESR activities implemented for partner vocational high school have positive impact on its number of new students who came from vocational high school of the next academic year; show that the H1 is accepted. From the linear regression, as shown by the table the significant level of 0.000 or it is < 0.05 . It is also shown that the AA YKPN's HESR activities implemented for partner high schools have positive impact on its number of new students who came from vocational high school of the next academic year. This result is consistent with previous research conducted by (Harjanto, 2019). He found that

HESR activities implemented by higher education for partner high schools have positive impact on its new student number from related partner high schools with the significant level of 0.000 or it is < 0.05 .

Table 4 The Results of the Research Hypothesis Testing

	Coefficient of Regression	Sig
(Constant)	0.812	0.314
Number of HESR Activities for related partner high school	3.239	0.000***
The Distance Areas of the cities which are partner high schools in there	-1.296	0.000***
Adjusted R Square	0.268	
F	37.395	

Notes:

Dependent Variable: the number of new students who came from vocational high school

*** = significant at $\alpha = 1\%$

The regression testing result of Distance Area as control variable shows significant negative impact on number of new students who came from vocational high school of the next academic year with significant level of 0.000. This result is consistent with previous research conducted by Veloutsou et al. (2004) that when choosing a higher education, the characteristics of the area are not important, but the distance in Finland played a more important role when choosing a higher education.

The significant increasing of the number of new student who came from partner vocational high school involved in the HESR activities and followed by the increasing of the percentage of AA YKPN's graduates who came from vocational high school who achieved GPA ≥ 3.00 (graduated 4 academic years after HERS activities) after the increasing HESR activities for vocational high schools shows that: 1) It is proven that HESR activities for vocational high schools have significant positive effect to get in-line qualified new student number (new student who came from vocational high school). 2) The increasing number of new student who came from partner vocational high school is followed by the increasing of the percentage of AA YKPN's graduates who came from vocational high school who achieved GPA ≥ 3.00 (graduated 4 academic years after HERS activities/3 academic years after admission) is a proof that new student who came from vocational high school is really in-line qualified new student for vocational higher education.

It is also be shown that the number of HESR activities implemented by vocational higher education which is controlled by distance area have positive impact on the number of new students who came from vocational high school in the next academic year. It is shown by the regression results that every addition in the number of HERS activities implemented for partner vocational high school will increase the number of its in-line qualified new student number who came from related partner vocational high schools by 3.239. In the other hand, every addition level in distance area will decrease the number of new students who came from vocational high school of the next academic year by 1.296.

CONCLUSION

From this research results, it is can be concluded and proven that the implementation of HESR as a strategy of vocational higher education is effectively implemented in order to get in-line qualified new student to be able to get vocational higher education sustainable competitive advantage. The research findings are expected to contribute to the analysis of supply chain linkage literature especially linkages for higher education institution through the implementation of HESR as a strategy of higher education to get in-line qualified new student. This topic in higher education is very important but very rare had been researched. This research finding also

expected to give benefit to the management of higher education especially vocational higher education that the implementation of HESR as a strategy of vocational higher education to get in-line qualified new student to be able to get sustainable competitive advantage.

This research used case study of Akademi Akuntansi YKPN Yogyakarta Indonesia. It means the data that are used and collected are only taken from Akademi Akuntansi YKPN. The results of this research also only related to Akademi Akuntansi YKPN. So, it maybe cannot be vast generated for other vocational high education institutions. Although this research has that such limitation mentioned before, this research model and research result hopefully can be used as the foundation model for the next related researches of vocational higher education to get sustainable competitive advantage. In order to achieve it, the author proposes 2 suggestions for the next related researches. Those 2 suggestions including: (1) Using data from some vocational higher education institutions in one or some countries, and (2) Using additional other variables which maybe also affect. Beware, those author's suggestions should be synchronized with the conditions that maybe different for each vocational higher education types and circumstances. By further future researches mention above, those future research findings are expected to give preferences and stronger proofs to the management of higher education especially vocational higher education that the implementation of HESR as a strategy of vocational higher education to get in-line qualified new student to be able to get sustainable competitive advantage.

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