

The Influence of Attitudes, Knowledge, and Subjective Norms on Students' Intentions to Engage in Environmental Accounting

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ABSTRACT

Environmental sustainability issues show an increasing urgency in the development of educational practices and systems in the modern era. The purpose of this study is to investigate how attitudes, knowledge, and subjective norms affect students' intention to engage in environmental accounting. This study was carried out at Hasanuddin University's Faculty of Economics and Business using a quantitative methodology. The primary data used in this study was collected by questionnaires and subjected to PLS-SEM analysis. The study's findings show that intentions to engage in environmental accounting are influenced by attitudes, knowledge, and subjective norms. The implication is that it is necessary to strengthen learning strategies to shape attitudes, increase understanding, and reinforce subjective norms in order to encourage students' intentions in the field of sustainability accounting.

Keywords : attitudes; knowledge; subjective norms; intentions; sustainability accounting.

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INTRODUCTION

Stakeholders now evaluate a company's success in terms of environmental factors in addition to its financial performance (Sulemana et al., 2025). In addition to turning a profit, businesses now have to consider and report on how their operations affect the environment (da Cunha et al., 2025). Sustainability reports created using widely accepted international reporting frameworks, like the Global Reporting Initiative (GRI) and sustainability standards released by the IFRS, provide information about this performance (Amrullah et al., 2025). The accounting profession must adapt and disclose non-financial information in addition to the growing expectations for responsibility and transparency in environmental, social, and governance (ESG) problems (Firmansyah, 2025).

Ongoing developments in accounting practice require accountants to have adequate knowledge and competence in order to play an active role in supporting sustainable business (De Silva & Nilipour, 2024). This has promoted a fundamental transformation in accounting education and practice, with sustainable accounting emerging as a response to the need for organizations to identify, measure, and communicate the impact of their operational activities on social, environmental, and economic aspects. Businesses can benefit from sustainability accounting in ways that are essential for long-term value development, such as improved business (Eugenio et al., 2022). This encourages the development of sustainability accounting practices, namely the process of reporting and disclosing information that reflects economic, social, and environmental performance (Soares et al., 2024). Although sustainability encompasses three main pillars, the environmental aspect is particularly important due to its impact on natural resources (Maricar & Pariyawan, 2024). Environmental accounting determines, evaluates, and disseminates environmental effects, including energy use, waste management, and environmental expenses (Nurita & Sisdianto, 2025).

Higher education institutions are supposed to be vital in preparing competent human resources to support sustainable economic growth (Eugenio et al., 2022). Hasanuddin University, particularly its accounting study program, has integrated environmental accounting into its academic policy. This shows that educational institutions act as agents that encourage the application of sustainability-oriented accounting (Sumarsono et al., 2024). In this case accounting students as future professional practitioners have to opportunity to build environmental awareness from an early age, especially when students are equipped with adequate knowledge and show a commitment to applying environmental accounting in future professional practice (Satiti et al., 2025). Research by Agshari (2024), shows that accounting education has been shown to have a good and significant influence on green economic development, as it equips individuals with the necessary skills to participate in efforts to achieve a sustainable economy.

Conceptually, student behavior can be understood through the theory of reasoned action introduced by Icek Ajzen and Martin Fishbein in 1980, in which intentions is influenced by two main factors, specifically attitude and subjective norms (Jogiyanto, 2007:31). Attitudes reflect individuals' assessments of positive or negative value of an action, while subjective norms

describe individuals' perceptions of social pressure from people they consider important. Although TRA basically only highlights two main predictor variables, a number of recent studies have integrated external variables that are considered to have a big impact on individual attitudes and intentions. In this study, knowledge is included as an additional relevant variable. Students' aspirations to apply sustainability accounting can be strengthened by this information, which is regarded as a conative basis (Zyahwa et al., 2023).

According to earlier studies, students' intentions to become sustainable accountants are significantly influenced by their views toward sustainability and university sustainability, but knowledge does not directly influence intentions (Ratnaningsih et al., 2024). However in this study, subjective norms were not explicitly explored, particularly in the context of influence of lecturers, family, friends, and business leaders as third parties who can exert social pressure or provide social support to students.

Students' intention to engage in sustainable accounting are positively impacted by subjective norms and perceived behavioral control, whereas attitude was found to have no effect, according to research done in Malaysia and the Philippines by Eugenio et al. (2022) using the theory of planned behavior. However, the scope of this study is limited to Malaysia and Philippines, so the findings cannot be directly applied or generalized to Indonesia due to differences in culture, regulations, and educational curricula. Furthermore, this study uses theory of planned behavior without including factors related to knowledge of environmental sustainability.

Similar studies, especially in Indonesia, are still limited. Therefore, this study is very important to examine the influence of attitudes, knowledge, and subjective norms on intentions to engage in environmental accounting. It is envisaged that the outcomes of the study would offer educational institutions useful suggestions for enhancing the function of sustainability accounting.

LITERATURE REVIEW

Theory of reasoned Action

Theory of reasoned action proposes that an individual's beliefs about a certain attitude and subjective norms that apply around them are important factors that influence the emergence of the intention to perform an action (Jogiyanto, 2007:25). In this theory, there are two main components that influence intention, namely attitude towards behavior and subjective norms. This theory asserts that intention acts as a direct predictor of behavior, so understanding the process of intention formation is very important in explaining the reasons individuals choose to perform an action.

Intention to Engage in Environmental Accounting

Intention is frequently interpreted as a person's drive to perform a certain action or behavior. The degree to which students want to contribute to environmental accounting practices in the future is thus described by their intention to engage in environmental accounting. Environmental accounting is dedicated to quantifying, tracking, and disclosing how corporate operations affect the environment.

Attitudes

Attitudes refer to individuals' attitudes toward environmental issues. A positive attitude toward sustainability can encourage greater commitment and behavior that supports sustainable practices (Soares et al., 2024). This attitude toward environmental sustainability reflects the extent to which a person values and supports the application of environmental sustainability principles in both their daily activities and professional career.

The goal to become a sustainable accountant is influenced by attitudes, according to empirical study by Amrullah et al. (2025) and Ratnaningsih et al. (2024). The theory of reasoned action claims that, an important factor in determining intentions is attitude. The following is the study's hypothesis based on the description given above.

H1: Attitudes influence intentions to engage in environmental accounting

Knowledge

Knowledge describes an individual's level of understanding of the concepts, principles, and responsibilities related to environmental conservation efforts in sustainable development. This knowledge includes an understanding of the strategic role of companies in reducing pollution levels, encouraging green innovation, and actively participating in sustainable development.

through the implementation of policies and concrete actions oriented towards environmental sustainability (Sarfraz et al., 2023). Simalango & Hasibuan (2024) examined the effect of environmental knowledge on students' green purchasing intentions, revealing that knowledge influences the intention to purchase environmentally friendly products. The following is the study's hypothesis based on the description given above.

H2: Knowledge influences intention to engage in environmental accounting

Subjective Norms

Subjective norms represent to individuals' perceptions of expectations originating from people who have significant influence in their lives (Jogiyanto, 2007:42). In other words, individuals feel compelled to perform or avoid certain actions due to social pressure or the desire to meet the expectations of their surroundings. Research by Eugenio et al. (2022) proves that subjective norms impact students' plan to pursue sustainability accounting. The following is the study's hypothesis based on the description given above.

H3: Subjective norms influence intentions to engage in environmental accounting.

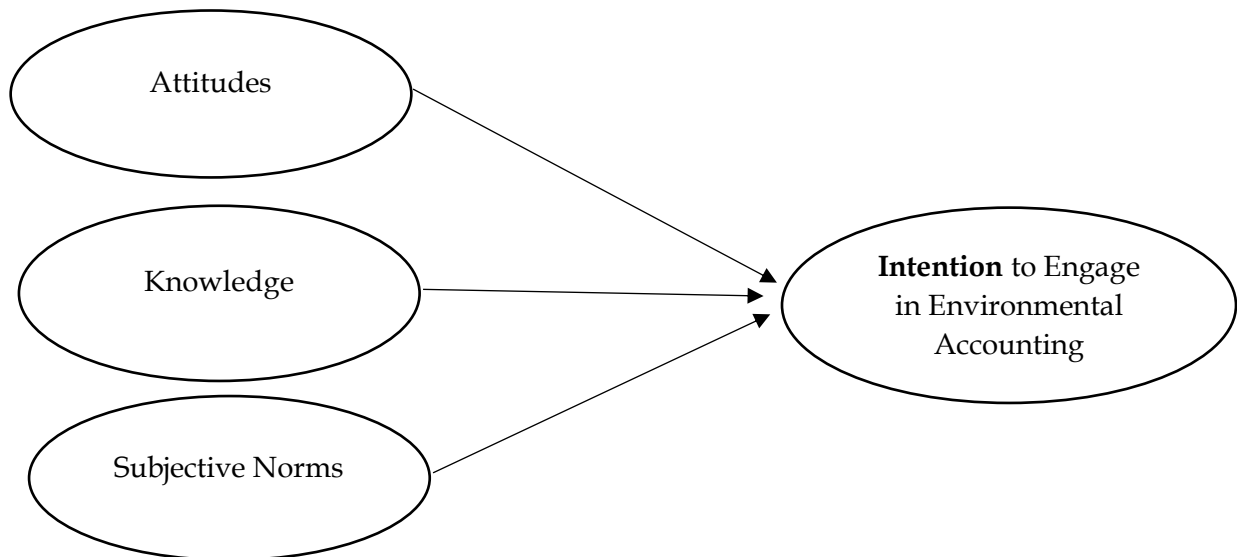


Figure 1. Framework Research

METHOD

The impact of attitudes, knowledge, and subjective norms on the intention to engage in environmental accounting is utilizing an empirical quantitative approach in this investigation. This study was carried out at Hasanuddin University's Faculty of Economics and Business. The study's population were undergraduate learners majoring in Accounting at the Hasanuddin University in the 2023 cohort. This population was selected because they had taken a course in sustainability accounting, enabling them to provide more accurate information regarding their plan to use in environmental accounting. This study used a census method because all members of the population who met the criteria were included as respondents. All 246 Hasanuddin University accounting students from the class of 2023 were given questionnaires to complete in order to collect data, and 232 of them were successfully completed.

Operational Definition

The operational definitions in this study are as follows.

1. Attitude is a form students' assessment of the importance of environmental conservation. This attitude is reflected in a belief in the urgency of caring for the environment in the future, as well as an understanding of the importance of preserving natural resources. This variable is measured using a 1 to 5 interval Likert scale, with questionnaire question based on Eugenio et al. (2022).
2. Knowledge is accounting students' understanding of the responsibilities that companies must fulfill towards the environment. Environmental knowledge refers to an individual's level of understanding of the concepts, principles, and responsibilities related to environmental conservation efforts in sustainable development. This variable is measured using an interval Likert scale questionnaire based on Ratnaningsih et al. (2024). Each variable indicator is used as a reference in the questionnaire, with a score of 1 to 5.
3. Subjective norms are the level of support or influence provided by lecturers, family, peers, and business leaders in encouraging students to participate in environmental accounting. In another words, individuals feel compelled to perform or avoid a certain action due to social pressure or a desire to meet the expectations of those around them. This variable is

measured using a 1 to 5 interval Likert scale, with questionnaire questions based on Eugenio et al. (2022).

4. The intention to engage environmental accounting is the readiness of students studying accounting to develop future involvement in accounting practices that focus on sustainability, particularly environmental accounting. This intention is reflected in plans to increase the use of environmental accounting, efforts to seek job opportunities that allow for the application of environmental accounting and a desire to increase contributions to supporting sustainability through accounting. This variable is measured using a 1 to 5 interval Likert scale, with questionnaire questions based on Eugenio et al. (2022).

RESULT AND DISCUSSION

Descriptive Statistic

Table 1. Descriptive Statistics

	N	Min	Max	Mean	Median	Std. Deviation
X1	232	2	5	4.29	4.2	0.69
X2	232	2	5	4.23	4	0.73
X3	232	2	5	4.06	4	0.76
Y	232	2	5	4.09	4	0.77

Source: Smartpls 2026

According to Table 1, the attitude variable has a median value of 4.2 and an average of 4.29. This suggests that respondents generally agree with comments about the degree of environmental concern. In the meantime, the low to moderate distribution of questionnaire responses is shown by standard deviation of 0.69. This provides evidence that there are not many notable individual variances in the respondents' viewpoints.

The knowledge variable shows that respondents typically provide answers in the agree to strongly group, with a mean value of 4.32 and a median of 4. A standard deviation 0.73, on the other hand, shows that the degree of variation in respondents' responses falls within the low to moderate range. The subjective norm has a mean value of 4.06 and median of 4. This value

indicates that, in general, respondents tend to give ratings in the agree category. Meanwhile, standard deviation of 0,76 demonstrates that the variation in respondents' answers is classified as low to moderate. The descriptive statistics show the intention to engage in environmental accounting possesses an average score of 4.09 as well as a median score of 4. In the meantime, the standard deviation of 0.77 indicates that the variability in respondents' responses falls within the low to moderate range.

Data Quality Test

Table 2. Convergent and Discriminant Validity Test

Variable	Item	Outer Loading	AVE	Fornell Larcker
Attitudes	X1.1	0,708	0,555	0,745
	X1.2	0,722		
	X1.3	0,746		
	X1.4	0,759		
	X1.5	0,787		
Knowledge	X2.1	0,759	0,586	0,766
	X2.2	0,777		
	X2.3	0,755		
	X2.4	0,788		
	X2.5	0,749		
Subjective Norms	X3.1	0,756	0,604	0,777
	X3.2	0,750		
	X3.3	0,802		
	X3.4	0,800		
Intentions to Engage in Environmental Sustainability	Y1	0,851	0,668	0,817
	Y2	0,845		
	Y3	0,819		
	Y4	0,750		

Source: Smartpls 2026

Table 3. Reliability Test

Variable	Cronbach's Alpha	Composite Reliability
X1	0,799	0,862
X2	0,824	0,876
X3	0,782	0,859
Y	0,833	0,889

Source: Smartpls 2026

Both the AVE and outer loading values are higher than 0.5 and 0.7 respectively, according to the analytical results shown in Table 2. The indicators in this study have satisfied the convergent validity requirement, according to the data. The analysis show that, for every construct, the AVE's square root is higher compared to the correlations observed among the constructs, according to the Fornell Larcker discriminant validity test. Thus it may be said the study's indicators have satisfied the discriminant validity

Coefficient Determination (R-square)

R-square test results, the desire to practice environmental accounting has a coefficient of determination of 0.379. This figure shows that attitude, knowledge, and subjective norms account for 37.9 of the variation in intention to engage in environmental accounting. In the meantime other variables not included by the research model have an impact on the remaining 62.1%.

Path Coefficient

Table 4. Path Coefficient

Variable	Original Sample (O)	Standard Deviation (STDEV)	T-Statistic (O/STDEV)	P-Value
X1 → Y	0,255	0,065	3,925	0,000
X2 → Y	0,192	0,058	3,336	0,001
X3 → Y	0,299	0,064	4,686	0,000

Source: Smartpls 2026

The estimated coefficient obtained for the first hypothesis test is 0.255. The calculated t-statistic value reached 3.925, exceeding the critical threshold of 1.64, while p-value of 0.000 lower than 0.05., as outlined in Table 4. H1 is therefore approved. Additionally, the original sample value for knowledge of intention to engage in environmental accounting is 0.192, the t-statistic

value is 3.336, and the p-value is 0.001. Therefore, it can be said that H2 is approved. The final hypothesis test yielded an initial sample value of 0.299, a t-statistic of 4.686, and p-value of 0.000. We can deduce that H3 is approved.

Discussion

1. The Influence of Attitudes on the Intentions to Engage in Environmental Accounting

Attitude possesses a positive and statistically substantial impact on the intention. This result suggests that students' intentions to use sustainability-oriented accounting techniques are more strongly correlated with their judgments and attitudes about the significance of environmental sustainability. Empirical findings from Amrullah et al. (2025) and Ratnaningsih et al. (2024), demonstrate that attitudes exert a favorable and considerable impact on intentions to adopt sustainability-driven accounting approaches, affirms the study's conclusions. This aligns with the theory of reasoned action, wholds that one of the primary factors influencing intention is attitude. Students who have a positive view of environmental sustainability tend to view environmental accounting as a field that is valuable, relevant, and beneficial to the accounting profession's future. Therefore, attitudes that support environmental sustainability encourage the formation of intentions to engage in environmental accounting.

2. The Influence of Knowledge on Intentions to Engage in Environmental Accounting

These finding imply that students' understanding of the concept of environmental sustainability practices has a major impact on their comprehension of the idea on environmental accounting Therefore, the possibility that students will engage in sustainability accounting practices-particularly environmental accounting in the future increases with their level of understanding.

Research conducted by Simalango & Hasibuan (2024) found that environmental knowledge influences students' green purchasing intentions. These findings are relevant to this study because they both emphasize knowledge as a cognitive factor that shapes individuals' intentions toward sustainability-oriented behavior. In the context of green purchasing intentions, environmental knowledge helps individuals understand the environmental impact of their consumption choices, thereby encouraging them to choose environmentally friendly product. The same principle applies in this study, where knowledge of environmental sustainability

enables students to understand the role and responsibility of accounting in promoting sustainable practices.

These results contrast with those of Ratnaningsih et al. (2024), claimed that intentions are unaffected by knowledge. The difference in results can be explained by the characteristics of the respondents and the depth of learning material received. The respondents in the previous study were students who took management accounting courses, where the discussion of sustainability accounting was still general in nature. On the other hand, the study's responders were students who had completed a sustainable accounting course, giving them a deeper and more through grasp of the idea.

3. The Influence of Subjective Norms on Intentions to Engage in Environmental Accounting

Subjective norms have an impact on the propensity to engage in environmental accounting. This finding indicates that social pressure or influence from important parties such as lectures, family, peers, and business leaders also shape students' intention. These results are consistent with the hypothesis of theory of reasoned action, subjective norms that is a key factor in the formulation of intentions. Students' conviction to engage in environmental accounting is the appropriate and worthwhile decision can be reinforced by support and encouragement from their surroundings. The results of the current study align with prior study conducted by Eugenio et al. (2022) and Kwakye et al. (2018) indicating that subjective norms play a significant part in influencing students' intention to become involved in sustainable accounting.

CONCLUSION

The findings indicate that all three variables significantly contribute to shaping individuals' intentions to participate in environmental activities Higher education institutions, especially accounting study programs, need to optimize the integration of sustainability accounting, particularly environmental accounting, into the curriculum. It is hoped that a research model can be developed by adding other variables that have the potential to influence intention to engage in environmental accounting, such as environmental awareness and perceptions of career opportunities in the field of sustainability.

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