

Antecedents of students' intention to be sustainable accountants: evidence from Indonesia

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Abstract

Purpose – The paper aims to examine Indonesian accounting students' intention to become sustainable accountants (ISAs) using a modified theory of reasoning action model.

Design/methodology/approach – Primary data were collected from 239 respondents from five reputable universities in Semarang, Indonesia, using a structured questionnaire. A random sampling technique was employed and used in selecting respondents. The data were then analyzed using smart PLS (version 3.2.9) to obtain the final results.

Findings – The results show university sustainability (US) and attitudes toward sustainability (ATS) affect students' intentions to become ISAs. Knowledge has no direct correlation with students' intention to become ISAs. Path analysis shows a significant correlation between US and students' knowledge, attitudes and intentions regarding sustainability.

Originality/value – This is different from previous studies, which only focused on factors influencing students' intentions to pay attention to sustainability. This study focuses on prospective accountants because, in the future, they will be the technical executors of reporting using path analysis. This study further analyzes the relationship between existing antecedent variables. The results show that sustainability at the university is a variable that can influence all other variables.

Keywords Sustainable accountant, University sustainability, Campus sustainability, Environmental sustainability, Knowledge, Attitude towards sustainability, Student's intention, Management accounting, TRA, SDGs, Indonesian

Paper type Research paper

1. Introduction

The sustainability development goals (SDGs) set by the United Nations encourage many countries to pay attention to sustainability elements to achieve these shared goals (Biermann, Kanie, & Kim, 2017). Each country has its way of fulfilling these obligations (Allen, Metternicht, & Wiedmann, 2016; Biermann *et al.*, 2017; Moyer & Hedden, 2020), and here are differences in the level of achievement of SDGs in each country (Allen, Metternicht, & Wiedmann, 2018). Achieving the 17 SDGs is not only the state's responsibility but requires



the role of companies as business entities (Rosati & Faria, 2019; Scheyvens, Banks, & Hughes, 2016). Several previous studies have shown attention to the achievement of SDGs in specific industrial sectors (Di Vaio & Varriale, 2020; James & Halliburton, 2018; Scheyvens *et al.*, 2016). The implementation of SDGs is considered part of the company's corporate social responsibility (CSR) implementation (Sudirman *et al.*, 2021a, b). Although empirically, there are various definitions and terms or perceptions related to CSR (Dahlsrud, 2008) its implementation is based on the triple bottom line (TBL) concept (Elkington, 1998). The TBL concept states that companies must pay attention to economic, social and environmental elements in a balanced manner to ensure the company's sustainability (Elkington, 1998). The existence of digital transformation does not make this concept of sustainability obsolete. Previous research identified four key areas of sustainability transformation: pollution control, waste management, sustainable production and urban sustainability (Feroz, Zo, & Chiravuri, 2021).

A systematic review conducted by previous research (Dienes, Sassen, & Fischer, 2016) shows that many studies have been developed to determine the factors that encourage companies to make sustainability reports. Companies' disclosure of sustainability elements is voluntary, not mandatory (Allen *et al.*, 2018; Reverte, 2012). Therefore, the creation of business actors who are willing to pay attention to sustainability elements is essential. The main obstacle in implementing the TBL sustainability concept is the view of companies that environmental and social attention will reduce the company's costs and have an impact on the company's (Dixon-Fowler, Slater, Johnson, Ellstrand, & Romi, 2013; Hoepner, Oikonomou, Scholtens, & Schröder, 2016; Reverte, 2012; Yeh, Lin, Wang, & Wu, 2020; Yi *et al.*, 2020). If people use the eco-efficiency environmental accounting paradigm, environmental performance will support the company's sustainability (Hansen & Mowen, 2017; Kalender & Vayvay, 2016). A management accountant in a company will play a significant role in showing how implementing sustainability performance is not a burden on the company. Forming personal accountants who focus on sustainability is essential in realizing sustainability in the future (Botes, Low, & Chapman, 2014; Lee, Birkey, & Patten, 2017). In this study, accountants who pay attention to sustainability issues in companies are termed sustainable accountants (ISAs).

Seeing this phenomenon, the researchers conducted a study to determine the factors influencing a person's intention to become an ISA. The factor considered to influence is the university. where the character of a prospective accountant is formed University is one of the character builders of accountants in the future. This is based on previous studies which found that universities are essential in creating students' concern for sustainability (Dagiliūtė, Liobikienė, & Minelgaitė, 2018; Fatoki, 2020; Hernández-Díaz, Polanco, Escobar-Sierra, & Leal Filho, 2021). The quality of sustainability of each university can be varied due to differences in the socioeconomic conditions of their region (Ozdemir, Kaya, & Turhan, 2020). Three theories support the application of the university sustainability (US) concept: institutional theory, stakeholder theory and resource-based view theory (Hernández-Díaz *et al.*, 2021). Universities can become green universities which can encourage students to be more active in sustainability activities than non-green universities (Dagiliūtė *et al.*, 2018). Sustainability in universities is proven to influence students' involvement in sustainability (Dagiliūtė *et al.*, 2018) and the intention to become a business actor focusing on sustainability (Fanea-Ivanovici & Baber, 2022). Accounting students have generally heard about sustainability developments from the media and expect the integration of sustainable development in their accounting education (Ebaid, 2022). An experiment conducted on accounting students at a university shows that intervention in a sustainable environment will affect their intention and behavior toward sustainability (Agirreazkuenaga & Martinez, 2021; Lee *et al.*, 2017). Environmental aspects are factors that need to be considered in the formation of attitudes in education both from the student side (Kyriakopoulos, Ntanos, & Asonitou, 2020; Ntanos *et al.*, 2018, 2020).

Environmental aspects are factors that need to be considered in the formation of attitudes in education both from the student side (Chalikias, Raftopoulou, Sidiropoulos, Kyriakopoulos, & Zakopoulos, 2020; Ntanos, Kyriakopoulos *et al.* 2022). Research on environmental concerns at universities focuses more on student behavior or attitudes (Kyriakopoulos *et al.*, 2020; Ntanos *et al.*, 2020). Unfortunately, there is still a lack of research on accounting education to determine how US can affect undergraduate students' intention to become ISAs (Apostolou, Churyk, Hassell, & Matuszewski, 2023). Therefore, this study was conducted to fill the gap. Understanding the factors that influence one's intention to become an ISA will enable one to support the creation of broader sustainability in society.

Bibliometrix of sustainability-related research in the last three decades shows that universities are not included in the major themes (Purnomo, Asitah, Fitri, Anisah, & Wiradimadja, 2022). This could be because existing research on sustainability in universities is too varied. In Indonesia, the sustainability ranking of Indonesian universities since 2021, known as the University of Indonesia Green Matrix (UI Green Matrix), has caused the direction of sustainability-related research over the past decade to focus more on university policies (Budihardjo, Ramadan, Putri, Wahyuningrum, & Muhammad, 2021; Sari, Hajawiyah, Raharja, & Pamungkas, 2020; Ulkhaq, Prayogo, Firmansyah, & Agustina, 2016).

The focus on the formation of the character of graduates is less attention, even though according to the regulation of the Minister of Education, culture, research and technology of the Republic of Indonesia No. 53 of 2023, this is one of the quality standards that must be met. Therefore, compared to previous research, the main contribution is the emphasis on building the character of management accountants who support sustainability. Management accountants spearhead implementing a company's sustainability policies (Kwakyee, Welbeck, Owusu, & Anokye, 2018).

2. Literature review

2.1 Theoretical framework

The theory of reasoned action (TRA) model is used to study human behavior. Research in social psychology shows that a person's behavioral intention towards a particular behavior determines whether or not the individual does the behavior (Ajzen, 1985). TRA explains that an individual's belief in certain attitudes and social norms is a factor that will determine a person's intention to take action. This theory emphasizes the role of a person's intention in determining whether a behavior will occur (Ghozali, 2020). TRA has two primary constructs of intention: (1) Subjective norm associated with the behavior and (2) attitude toward behavior. TRA is an excellent general intention research model that can be applied in predicting and explaining the behavior experienced by a person (Sheppard, Hartwick, & Warshaw, 1998). This research uses TRA, which is adapted to the concept of sustainability.

Subjective norm is social pressure that urges a person or decision-maker to show behavior (Ghozali, 2020). Environmental conditions will provide social pressure for an individual to behave. This study uses US as a subjective norm. Three elements of US are used: campus, environmental and education sustainability (Fanea-Ivanovici & Baber, 2022).

Campus sustainability is a campus effort to encourage students to pay attention to sustainability. Campus sustainability is an internal university's efforts toward sustainability. University campuses are miniatures of the work environment and society students will face when they graduate. Universities are support systems encouraging students to become more sustainability-focused by making campus environments more like macro conditions (Tiemann, 2018). Therefore, universities become places where students practice and become examples of actual practice in macro approaches (Fanea-Ivanovici & Baber, 2022). Universities are also instrumental in transitioning students from learning to work through

internship programs (Ntanos *et al.*, 2022a, b). The real-life situations created within the university will build a caring attitude toward sustainability. Economic and social differences can affect students' sustainability awareness (Ozdemir *et al.*, 2020), but this can be overcome by applying top-down or bottom-up models suitable for existing conditions (Brinkhurst, Rose, Maurice, & Ackerman, 2011). Students' participation in supporting campus sustainability is essential for improving and achieving sustainable development goals (Dagiliūtė *et al.*, 2018).

The second dimension of US is environmental sustainability (Fanea-Ivanovici & Baber, 2022). Environmental attention is the focus of sustainability (Milne & Gray, 2013). Various previous studies show the magnitude of the business world's attention to environmental aspects of sustainability (Griffin *et al.*, 1997; Hoepner *et al.*, 2016; Huang & Watson, 2015). The environment is one of the main aspects of the TBL concept (Elkington, 1998) and the SDG (Filho, 2020). Therefore, it is crucial in US strategies (León-Fernández *et al.*, 2018).

The third dimension considered important in US is sustainability education (Fanea-Ivanovici *et al.*, 2022). Sustainability education in higher education is a factor that can increase sustainability value (Wu & Shen, 2016). Universities are instrumental in shaping graduates into sustainability professionals (Wu & Shen, 2016). Although many factors must be considered in integrating sustainability concepts into the academic curriculum (Yadav & Prakash, 2022), research shows that the integration of sustainability in the curriculum is essential in shaping student literacy related to sustainability. Accounting higher education integrates environmental sustainability in management accounting courses (Hansen & Mowen, 2017; Hilton & Platt, 2016). Compared to management accounting, the financial accounting curriculum still lags in including sustainability-related material (Mburayi & Wall, 2018). At the same time, understanding sustainability is essential for accounting higher education because the accounting profession plays a role in quantifying aspects of sustainability. Calculations related to environmental financing are things that companies need because they will significantly affect company finances (Jung, Herbohn, & Clarkson, 2018; Li, Liu, Tang, & Xiong, 2017; Syah & Saraswati, 2020; Zhou, Zhang, Wen, Zeng, & Chen, 2018). The results of previous research show differences in the application of sustainability education between universities or countries. Less than 30% of universities in the USA, United Kingdom and Australia have specialized courses related to sustainability (Khan, 2013). Few courses in accounting include sustainability topics, and unfortunately, the results obtained have not achieved the objectives (Khan, 2013). Teaching methods using service learning can increase sustainability awareness for accounting students (Lee & Perdana, 2023).

The correlation between the intensity of education on environmental sustainability in higher education has been shown to affect students' knowledge and attitude toward the environment (Erhabor & Don, 2016). A relationship has been found between sustainability knowledge and behavior for sustainability (Al-Naqbi & Alshannag, 2018). The Association for the Advancement of Sustainability in Higher Education is making changes to the education system by including the concept of sustainability in at least 10% of all courses offered by higher education in the United States of America (Khan & Henderson, 2020). Increasing knowledge related to sustainability is the goal to be achieved by changes in the education system. However, the study results show different achievements in increasing understanding (Khan & Henderson, 2020). A better understanding of sustainability accounting is obtained when the existing academic community is more supportive (Cho, Kim, Rodrigue, & Schneider, 2020). Increasing sustainability knowledge is something that educators prefer over behavior concern sustainability (Borges, 2019).

Attitude toward behavior in the TRA concept is that a person will think about their decision and the possible outcomes of the action before deciding to engage or not engage in the behavior (Madden, Ellen, & Ajzen, 1992). This theory shows that a person's desire to behave or not in action is based on the person's beliefs and evaluation of the results caused by

his behavior. Thus, someone who believes the positive results will appear positive towards that behavior and vice versa. The learning model in universities will affect the improvement of sustainability attitudes in students (Kyriakopoulos *et al.*, 2020; Mburayi & Wall, 2018; Perrault & Albert, 2018). Research on professional accountants shows that stakeholder pressure is more influential on the intention to become more involved in sustainability accounting and reporting than the attitude of an accountant toward sustainability cannot affect (Kwakye *et al.*, 2018). However, students' attitudes affect their sustainability intentions (Fanea-Ivanovici & Baber, 2022; Tran & Herzig, 2023). Professional accountants are instrumental in implementing sustainability accounting and corporate sustainability reports (Dienes *et al.*, 2016; Kwakye *et al.*, 2018; Maas, Schaltegger, & Crutzen, 2016). Therefore, universities play an essential role in encouraging an increase in students' intention to pay attention to sustainability (Eugenio, Carreira, Miettinen, & Lourenço, 2022). The intention is a factor that forms sustainability behavior (Swaim, Maloni, Napshin, & Henley, 2014) and the values that individuals believe. Attitude and subjective norms correlate to the intention to become an ISA (Eugenio *et al.*, 2022).

2.2 Hypothesis development

Implementing sustainability in universities will shape how students behave concerning sustainability (Dagiliūtė *et al.*, 2018), which applies even to different cultures (Kumar, 2019). This can become an individual's social pressure in making decisions and become a subjective norm that will shape attitudes and influence individual intentions. The intensity of higher education to pay attention to environmental sustainability affects students' knowledge and attitude regarding the environment (Erhabor & Don, 2016).

- H1. There is a significant correlation between US and student's intention to become ISA
- H2. There is a significant correlation between US and student' knowledge
- H3. There is a significant correlation between US and student' attitude toward sustainability

A person's understanding of sustainability will help him take a stand and decide. Students who understand will have an attitude that supports sustainability and higher intensity to become ISAs. A relationship between sustainability knowledge and behavior for sustainability has been found (Al-Naqbi & Alshannag, 2018).

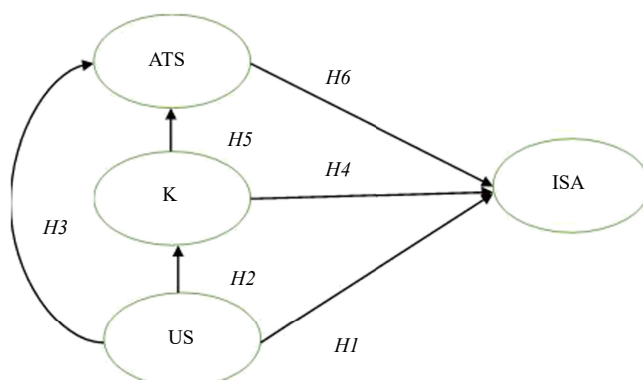
- H4. There is a significant correlation between student' knowledge and intention to become ISA
- H5. There is a significant correlation between knowledge and attitude toward sustainability

The TRA concept states that attitude affects a person's intention to do something (Madden *et al.*, 1992). When an accounting student has a supportive attitude towards sustainability, he should have more intention to become an ISA. The results of previous research prove that students' attitude will affect their intentions in sustainability (Fanea-Ivanovici & Baber, 2022; Tran & Herzig, 2023).

- H6. There is a significant correlation between attitude toward sustainability and intention to become an ISA

2.3 Conceptual framework

The framework of the study (shown in Figure 1) was developed from the literature review specifically to address the problem of the study. The variables were selected based on



Note(s): US = University Sustainability, K = Knowledge, ATS = attitude toward sustainability, and ISA = Intention to become sustainable accountant

Source(s): From authors' modeling

Figure 1.
Conceptual framework

practical and theoretical issues identified in the literature. Modified TRA theory was applied in this theoretical framework. This study uses US variables, knowledge and attitude towards sustainability as independent variables influencing the intention to become an ISA.

3. Methodology

3.1 Sample and data collection

Data collection conducted in this study was by using questionnaires. The targeted population in this study was existing accounting students taking management accounting courses at five universities in Semarang, Indonesia. In Indonesia, the government assesses the quality of universities based on an assessment process called accreditation. In this process, assessors appointed by the Ministry of Education and Higher Education will rate the quality of a university. This study uses universities that are considered to have the same quality. The sample characteristics chosen are universities in the city of Semarang that have A accreditation. A accreditation in universities is an accreditation classification with excellent grades. In Semarang, five A accredited universities have accounting study programs. The five universities consist of three private universities and two state universities. The three private universities used are Soegijapranata Catholic University, Sultan Agung Islamic University Semarang and Dian Nuswantoro University. The two private universities used were Diponegoro University and Semarang State University. Soegijapranata Catholic University is the only university classified as a green university because it includes environmental issues in the main scientific patterns of teaching, research and service. The other four universities are still used even though they are non-green universities. This is because the five universities include management accounting courses in their curriculum.

Management accounting courses have special sub-discussions related to environmental costing and sustainability. Thus students taking the course do not become unfamiliar with the terminology related to sustainability. This management accounting class is intended to improve the limitations of previous research, which used student respondents with a low understanding of social and environmental costing so that there is a possibility of influencing the results (Ntanos *et al.*, 2020). Because English is not the primary language, the researcher translated twice and conducted a prior test with a limited sample. The researcher first tested

the existing questionnaire to check the understanding of potential respondents to the existing questionnaire. The population of students from five universities taking management accounting courses and discussing environmental costing and sustainability material is 621 students. The minimum sample size required in this study based on the Slovin method with 5% alpha is 216 students. Of the 621 questionnaires distributed, 239 were returned and could be processed. The return rate was 35.78%. The response rate was adequate because it was more than the minimum sample required in the Slovin calculation, with an alpha of five percent. In addition, along with the decline in the questionnaire response rate over time (Nair, Adams, & Mertova, 2008), the return rate that must be re-examined is below 10% (Fosnacht, Sarraf, Howe, & Peck, 2017).

3.2 Description and measurement of the variables

This study examines factors influencing a person's intention to become an ISA. The dependent variable in this study is the Intention to become an ISA. By using path analysis, this study examines the relationship between factors that will affect a person's intention to become an accountant, which are US, knowledge (K) and attitude toward sustainability (ATS). The study measured all variables on a five-point Likert scale. All variables were measured from 1 ('strongly disagree') to 5 ('strongly agree'). The description of the variables, measurements and sources is shown in Table 1.

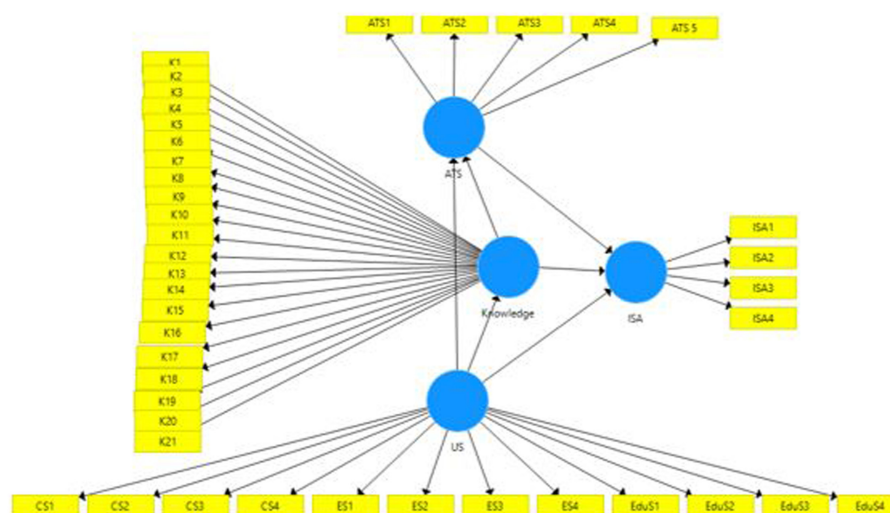
4. Result

4.1 Assessment of the model quality

The method used to test the hypothesis is partial least square. The data analysis in this study was done using smart PLS (version 3.2.9) to obtain the final results. The assessment of PLS-SEM begins by first testing the model to be used. The four components that must be measured first are indicator reliability, internal consistency reliability, convergent validity and discriminant. The initial model in the study is arranged based on the relationship between variables per what has been hypothesized before (see Figure 2). The initial model of this research uses four main variables: US, knowledge, attitude toward sustainability and ISA. The four variables are measured using 42 reflective items.

Variable	Dimension	Question code	Measurement	Source
University sustainability (US)	Campus sustainability (CS)	CS1-CS4	5-point Likert	Fanea-Ivanovici abd Baber (2022)
	Environmental sustainability (ES)	ES1-ES4		
	Sustainability education (EduS)	EduS1-EduS5		
Knowledge (K)		K1-K21	5-point Likert	Al-Naqbi and Alshammag (2018)
Attitude toward sustainability (ATS)		ATS1-ATS5	5-point Likert	Eugenio et al. (2022)
Intention to be a sustainable accountant (ISA)		ISA 1 s/d ISA4	5-point Likert	Eugenio et al. (2022)
Source(s): From authors' literature review				

Table 1.
Variables, measurements and source



Source(s): From authors' PLS Model

Figure 2.
Hypothesized model

Chapter 2 and Figure 2 explain that the US variable has three dimensions, while the others do not. Indicators, value-range and mean of respondents' answers for each variable measured can be seen in Table 2. The average of each variable is high because the number is greater than the median.

Discriminant validity (DV) is a test proving that each construct has no relationship with other measures except itself (Ghozali, 2014). This shows the discrimination between constructs in the existing model. After eliminating items that do not meet the factor loading grouping, then retesting is carried out. The results of the construct correlation shown in Table 3 shows that the AVE values (in italic) on the diagonal are higher than those off-diagonal. Thus, the test confirms the DV of the discriminant's accuracy.

The obtained AVE values for the US, knowledge (K), attitude toward sustainability (ATS) and intention to become an ISA were 0.626, 0.516, 0.736 and 0.678, respectively (see Table 4); these values exceeded the 0.5 level recommended by Hair (Hair, Black, Babin, & Anderson, 2010). All composite reliability values shown in Table 3 are higher than the recommended 0.6 value by Bagozzi and Yi (Bagozzi & Yi, 2012) for each construct. The composite reliability values shown in Table 4 were the US, knowledge (K), attitude toward sustainability (ATS) and intention to become an ISA were 0.938, 0.927, 0.918 and 0.913. Similarly, all the factors listed in Table 4 had Cronbach's Alpha values that exceeded the 0.7 cut-off point suggested by Nunnally (Ghozali, 2014). These results show that all variables regarding indicator reliability, internal consistency reliability and convergent validity are accepted.

4.2 Hypotheses testing

The testing results (Table 5) show that there is a correlation between US and intention to become an ISA (p -value $0.000 < 0.05$), knowledge (p -value $0.000 < 0.05$) and attitude toward sustainability (p -value $0.0258 < 0.05$). These results indicate that hypotheses one, two and three are accepted. It also shows a correlation between knowledge and students' attitude toward sustainability (p -value $0.000 < 0.05$). However, there is no correlation with students' intention to become ISAs (p -value $0.135 < 0.05$). Therefore, the fifth hypothesis is supported, but the fourth hypothesis is not supported. A significant correlation exists between attitude

Table 2.
Respondents' answers
on each codified
indicator

Variable	Dimension	Indicator	Empirical (answer) range			Mean
Sustainability at university (SU)	Campus sustainability (CS)	CS1	2	–	5	4.16
		CS2	1	–	5	3.42
		CS3	1	–	5	3.89
		CS4	1	–	5	3.58
	Environmental sustainability (ES)	ES1	1	–	5	3.67
		ES2	1	–	5	3.87
		ES3	1	–	5	3.73
		ES4	1	–	5	3.74
	Sustainability education (EduS)	EduS1	1	–	5	4.05
		EduS2	1	–	5	3.86
		EduS3	1	–	5	3.91
		EduS4	1	–	5	4.34
Knowledge (K)	K1	2	–	5	4.19	
	K2	2	–	5	4.41	
	K3	2	–	5	4.40	
	K4	2	–	5	4.34	
	K5	1	–	5	4.29	
	K6	1	–	5	4.25	
	K7	1	–	5	4.21	
	K8	1	–	5	4.10	
	K9	2	–	5	4.25	
	K10	2	–	5	4.41	
	K11	3	–	5	4.41	
	K12	2	–	5	4.29	
	K13	1	–	5	4.39	
	K14	2	–	5	4.36	
	K15	2	–	5	4.31	
	K16	1	–	5	3.93	
	K17	2	–	5	3.95	
	K18	1	–	5	4.02	
	K19	1	–	5	4.13	
	K20	2	–	5	4.17	
	K21	1	–	5	3.73	
Attitude toward sustainability (ATS)	ATS1	1	–	5	4.00	
	ATS2	3	–	5	4.13	
	ATS3	1	–	5	3.98	
	ATS4	2	–	5	4.02	
	ATS5	1	–	5	4.17	
Intention to become a Sustainable accountant (ISA)	ISA1	1	–	5	4.09	
	ISA2	1	–	5	4.06	
	ISA3	1	–	5	4.19	
	ISA4	1	–	5	4.14	
Source(s): From authors' computation based on 2022 field data						

toward sustainability and intention to become sustainable (p -value $0.00 < 0.05$). Therefore, the sixth hypothesis is also accepted.

5. Discussion

The research results prove that there is a significant correlation between US and intention to become an ISA. The results of this research prove the large role of universities in supporting

Indicator	CS	Knowledge	ATS	ISA	Students' intention to be sustainable accountants
CS3	0.743	0.311	0.259	0.419	
CS4	0.724	0.259	0.295	0.389	1959
ES1	0.818	0.341	0.248	0.410	
ES2	0.818	0.426	0.296	0.464	
ES3	0.822	0.399	0.327	0.442	
ES4	0.825	0.341	0.288	0.474	
EduS1	0.799	0.420	0.361	0.431	
EduS2	0.805	0.394	0.305	0.483	
EduS3	0.761	0.403	0.352	0.521	
K1	0.395	0.739	0.489	0.342	
K2	0.309	0.725	0.324	0.333	
K3	0.253	0.709	0.326	0.355	
K6	0.319	0.727	0.440	0.292	
K7	0.419	0.722	0.359	0.383	
K9	0.278	0.699	0.307	0.229	
K13	0.294	0.703	0.433	0.331	
K14	0.336	0.718	0.367	0.327	
K15	0.319	0.713	0.340	0.378	
K17	0.393	0.727	0.388	0.267	
K18	0.343	0.724	0.341	0.218	
K19	0.335	0.710	0.375	0.271	
ATS1	0.373	0.496	0.870	0.397	
ATS2	0.319	0.440	0.867	0.402	
ATS3	0.380	0.404	0.854	0.443	
ATS4	0.249	0.466	0.840	0.397	
ATS5	0.298	0.418	0.837	0.391	
ISA1	0.408	0.410	0.501	0.761	
ISA2	0.516	0.375	0.335	0.742	
ISA3	0.497	0.381	0.404	0.887	
ISA4	0.496	0.317	0.327	0.881	

Source(s): From authors' computation based on 2022 field data

Table 3.
Discriminant validity – cross loading

the creation of sustainability by producing graduates who have an interest in sustainability. By using respondents from green and non-green universities, the research results show that US is able to increase students' intentions to become ISAs. The average knowledge, attitudes and intentions of students enrolled in green universities tend to be higher than those of students enrolled in non-green universities. However, the difference is not large (Figure 3).

This condition is in line with previous research which shows the important role of universities in forming students who pay attention to sustainability (Dagiliūtė *et al.*, 2018; Fatoki, 2020; Hernández-Díaz *et al.*, 2021). University policies in paying attention to US, including campus sustainability, environmental sustainability and educational sustainability, will become subjective norms for students. The existence of a correlation between US and the intention to become an ISA proves the suitability of student behavior in Indonesia with the TRA model. This result is different from previous research (Kyriakopoulos *et al.*, 2020) which found that environmental education does not affect the environmental behavior of students in Greece. This difference has the potential for future research development.

The results of this research provide a new perspective that forming the intention to become an ISA should not be when they are already an accountant but while they are still studying in higher education. This is important because previous research shows that accountants' intentions to be involved in sustainability accounting and reporting are

Table 4.
Results of
measurements model –
indicator reliability,
internal consistency
reliability &
convergent validity

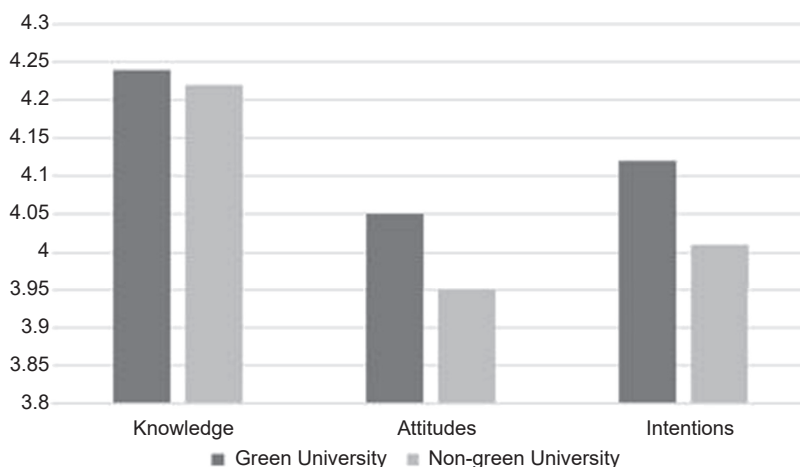
Variable	Indicator	Loading	Alpha	Cr	AVE
Sustainability at university (SU)	CS1	Deleted	0.925	0.938	0.626
	CS2	Deleted			
	CS3	0.752			
	CS4	0.712			
	EduS1	0.806			
	EduS2	0.788			
	EduS3	0.760			
	EduS4	Deleted			
	ES1	0.801			
	ES2	0.799			
Knowledge (K)	ES3	0.808	0.915	0.927	0.516
	ES4	0.813			
	K1	0.701			
	K2	0.710			
	K3	0.700			
	K4	Deleted			
	K5	Deleted			
	K6	0.716			
	K7	0.709			
	K8	Deleted			
	K9	0.717			
	K10	Deleted			
	K11	Deleted			
	K12	Deleted			
	K13	0.704			
	K14	0.700			
	K15	0.716			
	K16	Deleted			
	K17	0.716			
	K18	0.705			
Attitude toward sustainability (ATS)	K19	0.705	0.880	0.918	0.736
	K20	Deleted			
	K21	Deleted			
	ATS1	0.870			
	ATS2	0.867			
Intention to become a sustainable accountant (ISA)	ATS3	0.853	0.880	0.913	0.678
	ATS4	0.841			
	ATS5	0.837			
	ISA1	0.760			
	ISA2	0.742			
	ISA3	0.887			
	ISA4	0.881			
Source(s): From authors' computation based on 2022 field data					

currently still low (Kwakye *et al.*, 2018). In fact, accountants should make a significant contribution to achieving sustainability. Makarenko and Plastun (2017), stated that accountants play a role in helping achieve the SDGs. The contribution of an accountant in realizing the SDGs is very large, of the 17 existing goals, eight goals can be realized with the participation of accountants (Makarenko & Plastun, 2017). The larger the company where the accountant works, the greater the accountant's role in realizing sustainability (Mistry *et al.*, 2014). It is hoped that the character formation of prospective accountants at universities will be able to increase accountants' involvement in sustainability accounting and reporting in the future. Attention to students' intentions to become ISAs at this time is expected to be able to

Table 5.
Summary of hypotheses testing results

Hypotheses	Relationship	T-value	p-value	Remarks
H1	There is a significant correlation between university sustainability and the intention to become a sustainable accountant	7.559	0.000**	Supported**
H2	There is a significant correlation between university sustainability and knowledge	7.559	0.000**	Supported**
H3	There is a significant correlation between university sustainability and attitude toward sustainability	2.255	0.0258*	Supported*
H4	There is a significant correlation between knowledge and intention to become a sustainable accountant	1.497	0.135	Not Supported
H5	There is a significant correlation between knowledge and attitude toward sustainability	7.007	0.000**	Supported**
H6	There is a significant correlation between attitude toward sustainability and intention to become a sustainable accountant	3.921	0.000**	Supported**

Source(s): From authors' computation based on 2022 field data



Source(s): From authors' computation based on 2022 field data

Figure 3.
Students' knowledge, attitudes and intention

create an increase in future ISAs. Increasing the application of environmental accounting with an eco-efficiency approach by accountants will help companies to be involved in creating sustainability, while still getting the outcomes expected by the company (Hansen & Mowen, 2017; Kalender & Vayvay, 2016). By doing this, the company shows good faith in paying attention to the interests of its shareholders. Therefore, research on the involvement of accountants in sustainability practices in the future can be developed from a stakeholder theory perspective.

The results found that the second hypothesis was accepted. This shows that there is a significant correlation between US and knowledge. In addition, the third hypothesis also shows that there is a significant correlation between US and attitude toward sustainability. The fifth hypothesis shows a significant correlation between knowledge and attitude toward sustainability. The acceptance of these three hypotheses shows that the environmental

conditions in which a person is located will be able to influence his ability to understand something better. This knowledge will later become a person's logical basis for choosing a certain attitude, in this case, attitude towards sustainability.

A significant correlation exists between attitude toward sustainability and intention to become ISAs. The better the student's attitude toward sustainability will affect the student's intention to become an ISA. Thus, more accountants will focus on sustainability in the future. Therefore, the current low intention of accountants to become ISAs (Kwakye *et al.*, 2018) can be avoided in the future.

However, the study found that researchers did not find a significant relationship between knowledge and individual intentions. This contradicts research (Radwan & Khalil, 2021) showed the positive influence of knowledge on their support for sustainability. Another study (Kumi & Bannor, 2023) also found that knowledge positively affects individual behavior. Although it does not directly affect students, knowledge resulting from student learning is essential and must be considered. In the sustainable framework (Gómez-Marín, Cara-Jiménez, Bernardo-Sánchez, Álvarez-de-Prado, & Ortega-Fernández, 2022), individual learning is the initial driver in technological development, which will later affect sustainable development. The knowledge-sharing model that has been proven to form sustainable competencies (Naderi, Monavvarifard, & Salehi, 2022) can be adopted for development in accounting.

The results showed that only one of the six hypotheses was rejected. Accepting all accepted hypotheses proves that TRA is a theory that can be generalized to explain a person's behavior despite having a different cultural background. In this study, TRA can also be used to explain students' intention to become ISAs. Knowledge as a variable added by researchers to the basic TRA model has no impact on students' intention to become ISAs. This could be due to the research sample taking the same course so that the level of knowledge possessed is less varied. However, this result, the rejection of the fourth hypothesis and acceptance of other hypotheses related to knowledge, can provide a new view of knowledge in TRA. The results of this research show that knowledge has the potential to be developed as a mediating variable between the two antecedents of intention in TRA. Acceptance of existing hypotheses proves that US is an antecedent of all variables in the developed model. These results align with previous studies that show the large role of universities in shaping students (Kyriakopoulos *et al.*, 2020; Ntanos *et al.*, 2020; Radwan & Khalil, 2021).

6. Conclusion

The results of the research acceptance prove that the TRA model can explain student behavior in Indonesia. Furthermore, this research indicates that knowledge can mediate between US and an attitude toward sustainability. The results of this study also indicate the high role of universities in shaping student attitudes, knowledge and intentions related to sustainability. Therefore, the involvement of higher education in realizing sustainability is needed. For more accountants to pay attention to sustainability aspects in the future, university character-building needs to be emphasized. Universities must increasingly develop policies, activities and curricula related to SDGs to play an active role in realizing a new, better world.

6.1 Policy implications

The results show the university's role in encouraging students to pay attention to sustainability aspects in the work they will do in the future. Therefore, universities should be involved in making the implementation plan for achieving the SDGs targets. The sustainable development work program prepared by the Indonesian government currently refers to the achievement of SDGs both in the economic pillar (Bappenas, 2020b), the environmental pillar

(Bappenas, 2020c), the social pillar (Bappenas, 2020a), and the pillar of law and governance (Bappenas, 2020d). This research shows that it is possible to involve universities in these development work programs to support the environmental pillar. The establishment of an academic atmosphere that supports this comprehensively must be supported by rules from within the university. The university can establish attention to the environment in the rules for the development of teaching, research and community service that apply to all study programs, not only to accounting study programs.

6.2 Theoretical implications

The results of the research acceptance prove that the TRA model can explain accountancy student behavior in Indonesia. Furthermore, this research indicates that knowledge can mediate between US and an attitude toward sustainability. The results indicate that knowledge can be positioned to mediate between US and attitude towards sustainability. This result shows that the framework of determinants of intention formation can be modified by including elements of knowledge. Further research is still needed to determine the role of knowledge as a mediator and the nature of mediation in the relationship. Other research also needs to be developed to see if TRA can be applied to other fields of science.

6.3 Managerial implications

The results of this study indicate universities' significant role in shaping student intentions. Increasing sustainability activities in policy or university curricula can encourage increased intention to become professionals who pay attention to sustainability. In addition to management accounting courses, sustainability material can also be included in other courses. Not only the teaching field but also the management of research and community service can be directed to use the theme of sustainability. This is expected to increase the achievement of SDGs.

6.4 Limitations and future studies

This study only looks at the intention of accounting students to be ISAs. Other research can be done on different study programs so that the role of universities in realizing sustainability will be increasingly visible. The results of this research can only show the number of students' intentions to become ISAs. However, on the other hand, previous research shows that accountants only want to become ISAs when there is pressure from stakeholders (Kwakye *et al.*, 2018). Therefore, research needs to be developed to examine accountants' intention to participate in sustainability accounting by considering aspects of the accountants' universities of origin. The development of data collection methods such as single observations, in-depth interviews, focus group discussions, or questionnaires can add great value to future research.

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