Assessing Student Perspective, Attitudes, and Comprehension of Green Accounting within the Context of the Green Economy Framework

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Info Artikel	ABSTRAK
	Penelitian ini bertujuan untuk menilai pengetahuan, sikap, dan persepsi mahasiswa mengenai akuntansi hijau dalam konteks ekonomi hijau. Penelitian sebelumnya sebagian besar berfokus pada akuntansi hijau dalam perusahaan, sementara perspektif mahasiswa sangat penting untuk masa depan ekonomi berkelanjutan. Dengan menggunakan pendekatan kuantitatif, penelitian ini melibatkan 133 responden yang dipilih secara purposive sampling. Regresi linier berganda digunakan untuk analisis data. Penelitian ini menawarkan wawasan tentang bagaimana persepsi dan sikap mahasiswa terhadap akuntansi hijau dapat mempengaruhi adopsi praktik-praktik berkelanjutan. Penelitian ini merupakan salah satu dari sedikit penelitian yang membahas mahasiswa, yang merupakan pemain kunci masa depan dalam ekonomi hijau. Temuan-temuannya memberikan kontribusi yang signifikan terhadap pendidikan dan pelatihan akuntansi hijau. Selain itu, penelitian ini dapat membantu para pembuat kebijakan dan praktisi dalam merancang program pendidikan yang lebih efektif.
	ABSTRACT
	This research aims to assess students' knowledge, attitudes, and perceptions regarding green accounting in the context of the green economy. Previous studies have predominantly focused on green accounting within corporations, while student perspectives are pivotal for the future of sustainable economics. Using a quantitative approach, this study involved 133 purposively sampled respondents. Multiple linear regression was used for data analysis. This research offers insight into how students' perceptions and attitudes towards green accounting can impact sustainable practices' adoption. It's among the few studies addressing students, future key players in the green economy. The findings contribute significantly to green accounting education and training. Moreover, it can aid policymakers and practitioners in designing more effective educational programs.

INTRODUCTION

With the growth of industry worldwide, environmental concerns have also intensified, largely because industrial behaviors often overlook their impacts on the environment (Yasrawan & Werastuti, 2022). Consequently, understanding environmental aspects is a key factor in motivating individuals to support relevant mitigation regulations (Erwinsyah, 2021; Hernawati et al., 2020) and take steps that favor environmental preservation.

Ashari et al. (2020) define green accounting as a process in accounting that involves the recognition, measurement of value, recording, summarizing, reporting, and disclosing information related to transactions, events, and/or financial, social, and environmental objects in an integrated manner (Ashari et al., 2020; Yasrawan & Werastuti, 2022). The concept of green accounting emerged in response to the severe impacts of the environmental crisis, with accounting being implicated as one of its contributors due to the lack of environmental-related accounting information provision (Putu et al., 2023). As a result, the green accounting concept was introduced as a solution to help address these environmental crisis issues (Sundari & Sulfitri, 2022).

The green accounting concept can be described as the production process within a company that utilizes its resources more efficiently and effectively to achieve corporate sustainability (Ulupui et al., 2020). Singh et al. (2019) posited that green accounting reflects the environmental impact resulting from all of a company's productive and corporate activities (Gonzalez & Peña-Vinces, 2022). Green accounting introduces a novel concept in the realm of accounting, emphasizing that companies should not solely focus on profitability but also recognize their responsibility for the potential environmental

impacts arising from their business operations (Al-Dhaimesh, 2020; Andrian & Pangestu, 2022; Wiredu et al., 2023). This necessitates the allocation of resources to environmental remediation activities (Wara et al., 2023). A green economy is an economy that produces no pollution or waste and is highly efficient in its use of energy, water, and materials (Erwinsyah, 2021; Wahyuni et al., 2022). A green economy also exemplifies deliberate and planned measures to reduce carbon emissions, thus fostering a low-emission economy that is aligned with climate change mitigation (Ahmed et al., 2022; Tao et al., 2022; Tavita et al., 2023). Meanwhile, the green economy concept refers to an economic approach aiming to enhance societal well-being, achieve social equity, and significantly reduce the potential for environmental harm (Rosanti et al., 2022)

Understanding students' knowledge and attitudes towards the concept of green accounting is essential. Students represent the future leaders and the next generation of the nation (Utami & Nanda, 2019; Zhafira et al., 2020). Therefore, it is crucial for students to possess positive knowledge and attitudes towards the green accounting concept (Erwinsyah, 2021; Pamungkas & Kristianti, 2019). Human attitudes are a primary factor in predicting daily actions, although other factors such as the environment and individual beliefs also play roles. An individual's attitude can influence their behavioral patterns or tendencies (Pasi, 2017). By understanding someone's attitude, we can anticipate the responses or actions they might take in relation to situations or challenges they encounter (Syamaun, 2019).

Although green accounting and sustainable economics have become frequently discussed topics, research that focuses on the perceptions and attitudes of students, as the next generation, is still limited. This raises the need to further understand how younger generations understand and accept these concepts, which will be important for the long-term implementation of sustainable economic principles. This research aims to evaluate students' knowledge, attitudes and perceptions of the concept of green accounting in the context of a green economy.

Students' perceptions of green accounting can be understood through the theory of perception, which highlights how individuals perceive information, benefits, and impacts of green accounting practices in the context of a green economy (Hatane et al., 2020; Pamungkas & Kristianti, 2019). Meanwhile, perception is a stage in the process of interpreting stimuli received by the senses and transforming it into understanding (Zhafira et al., 2020)

In the evolution of accounting, there have been periods where the focus drifted away from social and environmental aspects. This has posed challenges, as accounting became more technically oriented and tended to be less sensitive to the surrounding environmental conditions In Indonesia, green accounting is still a relatively new concept. However, in recent years, green accounting has increasingly attracted attention from various stakeholders, including students. This can be seen from the rising number of research studies and seminars related to green accounting in Indonesia.

Rounaghi's research findings (2019) suggest that environmental accounting can be adopted either broadly or narrowly, in a structured manner or based on specific requirements. This view aligns with the stance of Gonzalez & Peña-Vinces (2022) who argue that the manner in which a company selects its environmental accounting model reflects the objectives and underlying reasons for its application (Nhamo, 2010; Sundari & Sulfitri, 2022; Ulupui et al., 2020). To date, no studies have specifically examined the level of knowledge, attitudes, and perceptions of students at a university concerning the concept of green accounting in the context of a green economy.
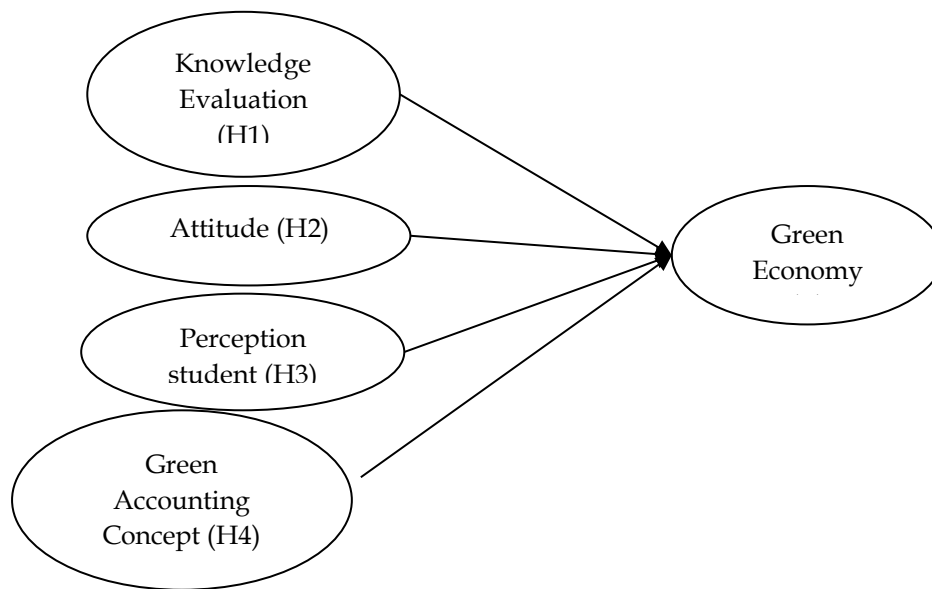
Figure 1. Research Model

Source: Research Data, 2023

RESEARCH METHODS

This research employs a quantitative method, which can be described as a research approach rooted in positivist thinking. This method is utilized to investigate a specific population or sample, collect data through research instruments, analyze the data quantitatively or statistically, with the objective of testing the formulated hypotheses (Sugiyono, 2019). With the aim of conducting tests on the research hypotheses related to the variables under investigation. The tested data will be used as a basis for drawing conclusions in this study, which will be utilized either as support or rejection of the formulated hypotheses based on the theoretical review.

The population of this study encompasses all 7th-semester students of class A, Faculty of Economics and Business, University of Muhammadiyah Palopo. Students constitute a highly relevant demographic segment for this research subject as they are the generation that will define and implement the concepts of sustainable economy and green accounting in the future. Moreover, students are individuals who are in a phase of learning and opinion formation, thereby this research provides valuable insights into the extent to which the concept of green accounting is understood and accepted by these prospective professionals. Thus, the students as the population in this study are not only relevant but also crucial for understanding and measuring the adoption and acceptance of the concept of green accounting in the context of a sustainable economy. The author selected the research sample using the purposive sampling method, in accordance with the perspective Sugiono (2008) , The author opted for a simple sampling approach, where the sampling was conducted randomly without regard to the existing strata within the population. The results of this research align with the study (Listiorini, 2018) which states that with this approach, each sampling unit has an equal chance of being selected as a sample or representing the population. The author calculated the sample size using the Slovin's formula as follows:

$$n = N/1 + Ne^2$$

Information:
n   = Sample size
N   = Population size
e   = Significance level refers to the tolerable error threshold in the sample

$n = 200/1 + (200 \times 0,05)^2$
$n = 200/1 + 0,5$
$n = 133$

So that the sample used in this study was 133 students.

The data analysis method employed in this research utilized the assistance of IBM SPSS 23 software, as SPSS is more informative which facilitates users in interpreting results with a higher level of accuracy. Utilizing validity tests, reliability tests, descriptive statistical tests, Normality Tests, Multicollinearity Tests, Heteroskedasticity Tests, and Multiple Linear Regression Tests. Thus, the form of the multiple regression equation in this research used the following model:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \beta_4.X_4 + \varepsilon$$

Information:

Y	=Green Economy
A	= Constants
$\beta_1, \beta_2, \beta_3, \beta_4$	= Coefficient regression
x_1	= Knowledge Evaluation
x_2	= Attitude
x_3	= Student Perception
x_4	= Green Accounting Concepts
ε	= Error

The independent variables in this research are Knowledge Evaluation (X1), Attitude (X2), Student Perception (X3), and Green Accounting Concept (X4). The efficiency level of Knowledge Evaluation (X1) represents a systematic process carried out to measure and analyze an individual's or a group's understanding, skills, and abilities in a particular field. This research aligns with Luthfiyanti (2023) stating that this process is crucial for identifying strengths, weaknesses, and areas of improvement, as well as informing decisions related to education and training on the concepts and applications of green accounting. Attitude (X2) refers to a stable mental and emotional disposition or tendency towards an object, situation, idea, or other individuals, reflected through an individual's responses or behaviors. Attitudes are formed from experiences and social interactions over time and influence how individuals respond to and interact with the world around them. This research is in line with Putri (2019) regarding attitudes often aligning with and supporting other research in seeking a deeper understanding of social dynamics and human behavior. Student Perception (X3) is defined as measuring how students view, understand, and evaluate green accounting from various aspects, including its effectiveness and relevance. This research correlates with Zhafira et al. (2020) that this perception is vital as it can affect academic success, satisfaction, and student retention. The Green Accounting Concept (X4) examines the principles and practices of accounting that consider environmental factors in financial decision-making and reporting. This research aligns with Hatane et al. (2020) on Green Accounting expanding the scope of knowledge and aiding in developing practices that support corporate sustainability and social responsibility, which is a focus area in many related research studies. The dependent variable in this research is Green Economy (Y). In this research context, the Green Economy is interpreted as an economic model or approach that prioritizes environmental sustainability without sacrificing economic growth and social welfare. This research aligns with Riyadh et al. (2020) stating that it aims to reduce environmental and ecological risks, reduce greenhouse gas emissions, and promote efficiency and sustainable resource utilization. This variable measures the extent to which the principles and practices of a green economy are applied or understood, especially in the context of students' knowledge, attitudes, and perceptions regarding green accounting.

RESULT AND DISCUSSION

In the research process, it's crucial to conduct validity and reliability tests on the instruments employed before further data analysis can be undertaken.

Table 1. Validation Test Results

No.	Variable	Instrument code	*Pearson Correlation value*	Information
1	Knowledge Evaluation	X1.1	0,788	Valid
		X1.2	0,810	Valid
		X1.3	0,839	Valid

No	Variable		Pearson	Information
		X1.4	0,750	Valid
2	Attitude	X2.1	0,627	Valid
		X2.2	0,509	Valid
		X2.3	0,621	Valid
		X2.4	0,307	Valid
3	Perception student	X3.1	0,380	Valid
		X3.2	0,433	Valid
		X3.3	0,531	Valid
		X3.4	0,283	Valid
4	Green Accounting Concept	X4.1	0,303	Valid
		X4.2	0,320	Valid
		X4.3	0,452	Valid
		X4.4	0,203	Valid
5	Green Economy	Y_1	0,292	Valid
		Y_2	0,337	Valid
		Y_3	0,419	Valid
		Y_4	0,195	Valid

Source: Research Data, 2023

Based on the results of the validity test, it can be concluded that each statement in the questionnaire has a Pearson correlation greater than 0.1. These results confirm that each statement has met the standards of validity and reliability in the context of this study.

Table 2. Reliability Test Results

No	Variable	Cronbach's Alpha	Information
1	Knowledge Evaluation	0,891	Reliabel
2	Attitude	0,859	Reliabel
3	Perception student	0,835	Reliabel
4	Green Accounting Concept	0,841	Reliabel
5	Green Economy	0,851	Reliabel

Source: Research Data, 2023

The reliability test results also showed that Cronbach's Alpha coefficient exceeded 0.70, indicating that the instrument can be considered to have a high level of reliability and is suitable for use in the context of this study. Therefore, if measurements of the same phenomenon are made repeatedly, the results will remain consistent.

Table 3. Descriptive statistical Test Results

Variable	N	Min	Maks	Mean	Std. Deviation
Knowledge Evaluation	133	4,00	20,00	17,924	2,712
Attitude	133	4,00	20,00	17,383	2,630
Perception student	133	4,00	20,00	16,526	2,981
Green Accounting Concept	133	4,00	20,00	16,015	3,270
Green Economy	133	4,00	20,00	16,503	3,244
Valid N (listwise)	133				

Source: Research Data, 2023

The knowledge evaluation (X1) has a minimum value range of 4.00 to a maximum value of 20.00, with an average of about 17.924 and a standard deviation of 2.712. The average of 17.9248 reflects a generally high level of knowledge evaluation in respondents.

Attitude (X2) has a value range between 4.00 to 20.00, with an average of about 17.383 and a standard deviation of 2.630. An average of 17.383 indicates that respondents' overall attitudes also tend to be quite high.

The range of values for student perception (X3) spans from 4.00 to 20.00, with a mean of approximately 16.526 and a standard deviation of 2.981. This average suggests a generally high level of student perception.

The green accounting concept (X4) presents values between 4.00 and 20.00 for both minimum and maximum. The mean value stands at approximately 16.015, accompanied by a standard deviation of 3.270, indicating a relatively high level of comprehension of the green accounting concept.

The green economy (Y) yields values from 4.00 to 20.00 for both the lower and upper bounds. With an average of about 16.503 and a standard deviation of 3.244, it portrays a considerably elevated level of the green economy. Subsequent to these findings, classical assumption tests were executed, encompassing the normality test, multicollinearity test, and heteroskedasticity test, to ascertain that the study's data adheres to the requisite classical assumptions

Table 4. Normality Test Results

Kolmogorov-Smirnov	Unstandardized Residual
N	133
Asymp.Sig.(2-tailed)	0,065

Source: Research Data, 2023

The Asymptotic Significance (2-tailed) value of the analyzed equation model is 0.065, which exceeds the significance level of 0.05. This outcome suggests that the data employed in this study adheres to a normal distribution. The subsequent step involves proceeding with the classical assumption test concerning multicollinearity.

Table 5. Multicollinearity Test Results

Variable	*Tolerance*	VIF
Knowledge Evaluation	0,543	1,842
Attitude	0,372	2,687
Perception student	0,318	3,145
Green Accounting Concept	0,444	2,252

Source: Research Data, 2023

Based on the analysis results, it's observable that all variables have a tolerance value exceeding 10% and a Variance Inflation Factor (VIF) value lower than 10. With these findings, it can be concluded that there are no indications of multicollinearity symptoms within this research dataset.

Subsequently, the final classical assumption test is the heteroskedasticity test, which aims to assess the presence of any variance inconsistencies in the residuals across observations in the regression model. To detect heteroskedasticity, the Glejser test is employed, regressing the absolute values of residuals as the dependent variable against the independent variables..

Table 6. Heteroscedasticity Test Results

Variable	Sig.	Keterangan
Knowledge Evaluation	0,444	Heteroscedasticity-free
Attitude	0,513	Heteroscedasticity-free
Perception student	0,707	Heteroscedasticity-free
Green Accounting Concept	0,000	No heteroscedasticity

Source: Research Data, 2023

After conducting statistical tests, it was found that all independent variables in this study, namely evaluation of knowledge, attitudes, student perceptions, and the concept of green accounting, exhibited the following significance levels respectively: 0.444; 0.513; 0.707; and 0.000. All of these values exceed the threshold value of 0.05. The test results indicate that the significance levels of variables X1, X2, and X3 exceed 0.05, while variable X4 has a significance level less than 0.05. Therefore, it can be concluded that in this regression model, there is variability in terms of the presence of heteroskedasticity, with some variables showing the presence of heteroskedasticity and others not.

Table 7. Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		

(Constant)	1,845	1,127			1,637	0,104
X_1	0,025	0,076	0,021		0,334	0,739
X_2	0,041	0,094	0,033		0,430	0,668
X_3	0,088	0,090	0,081		0,978	0,330
X_4	0,752	0,070	0,758		10,809	0,000
Adjusted R Square			0,712			
Sig. F			0,000			

Source: Research Data, 2023

Based on the results of multiple linear regression analysis in table 8, the regression equation can be formulated as follows:

$$Y = 1{,}845 + 0{,}025x_1 + 0{,}041x_2 + 0{,}088x_3 + 0{,}752x_4 + e$$

The results derived from the above multiple linear regression equation indicate the magnitude and direction of the influence of each independent variable on its dependent variable. A positive regression coefficient implies a direct influence. The constant value stands at 1.845. This suggests that if the variables evaluation of knowledge (x1), attitudes (x2), student perceptions (x3), and the concept of green accounting (x4) are all valued at zero, the green economy (y) would increase by 1.845 units. The regression coefficient value for the evaluation of knowledge (x1) is 0.025, indicating that the evaluation of knowledge variable (x1) has a positive impact on the green economy (y) by 0.025. This means if the evaluation of knowledge increases by one unit, assuming other independent variables remain constant, the value of the green economy will rise by 0.025 units. The regression coefficient value for attitudes (x2) is 0.041, suggesting that the attitude variable (x2) has a positive influence on the green economy (y) by 0.041. This infers that if the attitude value goes up by one unit, with the presumption that other independent variables are constant, the green economy value would experience an increase of 0.041 units.

The regression coefficient value for student perception (X3) stands at 0.088, indicating that the student perception variable (X3) exerts a positive influence on the green economy (Y) by 0.088. This implies that if the value of student perception increases by one unit, presuming all other independent variables remain constant, the value of the green economy will rise by 0.088 units. The regression coefficient for the green accounting concept (X4) is 0.752, suggesting that the green accounting concept variable (X4) has a positive impact on the green economy (Y) by 0.752. This denotes that if the value of the green accounting concept escalates by one unit, with the assumption that all other independent variables remain constant, the green economy value will see an increase of 0.752 units.

From the model feasibility test results in Table 7 above, the p-value (Sig. F) of 0.000, which is less than $\alpha = 0.05$, can be observed. This signifies that the model employed in this study is deemed fit for investigation.

In this research, the coefficient of determination is assessed through the adjusted R^2. The value of adjusted R^2 for this study is presented in Table 7. As observed in Table 7, the adjusted R^2 value is 0.712, indicating that 71% of the variation in the green economy context is influenced by variations in the evaluation of knowledge, attitudes, student perceptions, and the concept of green accounting. The remaining variation is explained by other variables outside of this model.

Hypothesis testing or t test is performed to determine the influence of one independent variable individually in explaining the variation of the dependent variable. This test is carried out by comparing the results of significant values with $\alpha = 0.05$. Based on the results of the study shown in Table 7, it shows that the level of significance to knowledge evaluation (X1) of 0.739 is greater than the value of $\alpha = 0.05$. These results indicate that the first hypothesis (H1) cannot be accepted, suggesting that knowledge evaluation does not have a positive impact on the green economy, implying that there is no correlation between knowledge evaluation in the context of the green economy. The insignificance of the relationship between knowledge evaluation and the green economy context can be attributed to a lack of awareness regarding environmental consequences. Therefore, knowledge evaluation may not suffice as a driver for green economy actions if individuals do not possess adequate awareness concerning the criticality of environmental protection, in line with previous research findings (Putri, 2019).

For the second hypothesis test, as derived from Table 7, the significance level regarding attitude (X2) is 0.668, which is greater than the threshold of $\alpha = 0.05$. This indicates that the second hypothesis (H2) is rejected as attitudes do not have a positive influence on the green economy, meaning there is no relationship between attitudes towards the green economy. Various factors have been identified as causes of this phenomenon, including discrepancies between attitudes and actions, cost considerations, established consumption habits, the influence of social norms, limitations in access and green infrastructure, external factors like regulations, limited perception of individual impact, and a lack of understanding about the benefits of green economic practices. In efforts to encourage green behavioral changes, previous research has identified the need for education, social norm alterations, economic incentives, and supportive policies as crucial elements (Pasi, 2017).

The third hypothesis test, as shown in Table 7, reveals a significance level for student perceptions (X3) of 0.330, which is greater than the threshold of $\alpha = 0.05$. These results indicate that the third hypothesis (H3) cannot be accepted, which suggests that student perception does not have a positive impact on the green economy, implying there is no correlation between student perception and the green economy. The cause of this phenomenon can be attributed to various factors, including students' lack of awareness, inadequate education, insufficient incentives, social norms, local context, and resource limitations. These factors may contribute to the insignificance of the impact of student perception on the green economy, consistent with previous research findings (Nursya'adah & Kurniawan, 2019).

For the fourth hypothesis test, based on the findings presented in Table 7, the significance level of the effectiveness of the green accounting (X4) is 0.000, which is less than the threshold of $\alpha = 0.05$. These findings affirm that the fourth hypothesis (H4) is accepted, with the green accounting concept exerting a positive influence on the green economy, signifying a unidirectional relationship between the green accounting concept and the green economy. This also facilitates companies in measuring their environmental impact. By implementing the green accounting concept, companies can comply with increasingly stringent environmental regulations, thus avoiding sanctions and legal issues. Companies that apply the principles of green accounting and demonstrate good environmental performance can obtain competitive advantages and receive support from sustainability-oriented consumers, in line with previous research findings. Therefore, the green accounting concept is not merely a reporting tool but also an effective instrument in promoting green economic practices and contributing to sustainable economic development (Riyadh et al., 2020).

Based on the preceding analysis, several significant implications emerge for various stakeholders: (a) For researchers, this study provides empirical evidence of the impact of evaluations, attitudes, and student perceptions on the green accounting concept within the context of the green economy at Universitas Muhammadiyah Palopo. Furthermore, this research serves as a platform for the author to apply the knowledge gained throughout their academic pursuits and juxtapose it with real-world scenarios. (b) For the university, the findings of this study hold considerable value for decision-making, especially concerning the development of factors and performance evaluations, particularly in the technology of accounting information systems. (c) For other scholars, this research can serve as a reference and a fountain of inspiration for subsequent studies. Moreover, this investigation holds the potential to expand the scope of knowledge in this domain.

CONCLUSION

The conclusion of this research is that although the evaluation of knowledge, attitudes, and student perceptions do not have a significant positive influence on the green economy, the concept of green accounting has a positive and significant impact on the green economy. This research successfully identified the level of understanding among students regarding green accounting as one of the instruments in realizing a sustainable economy. This research offers novelty in understanding how students' perceptions and attitudes towards green accounting can influence the adoption of sustainable practices. This is one of the few studies focusing on the student population, who will become the primary stakeholders in the future of the green economy.

As for the weaknesses in this research, the limited sample size of 133 respondents may not be sufficiently representative to make generalizations, and the quantitative methodology employed may

not be adequate to explore the nuances and complexities of students' perceptions and attitudes. The limitations in this research should be further refined in subsequent studies by not restricting the sample collection area solely to universities and by employing qualitative or mixed methods to gain a deeper understanding of students' attitudes and perceptions. Further research could also focus on the implementation and real impacts of green accounting across various industrial sectors or at the public policy level.

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