THE IMPACT OF STUDENTS' PERCEPTIONS OF GREEN ACCOUNTING ON SUSTAINABLE CAREER DECISIONS

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ABSTRACT

The purpose of this study was to determine student perceptions and green accounting influencing sustainable career decisions. This type of research uses quantitative, with the data used is primary data sourced from distributing questionnaires directly to respondents using Likert scale measurements. The population used by class A students of the Faculty of Economics and Business, University of Muhammadiyah Paalopo. Data collection in this study used purposive sampling techniques to select samples and produced 133 samples. The data analysis method used in this study is using the help of IBM SPSS 25 software with various tests. The results showed that student perceptions did not have a significant effect on sustainable career decisions, while green accounting had a significant effect on sustainable career decisions.

keywords : *Student perception, green accounting, career decisions, sustainability*

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui persepsi mahasiswa dan akuntansi hijau mempengaruhi keputusan karir berkelanjutan. Jenis penelitian ini yaitu menggunakan kuantitatif, dengan data yang digunakan adalah data primer bersumber dari penyebarkan kuesioner langsung kepada responden dengan menggunakan pengukuran skala likert. Populasi yang digunakan mahasiswa kelas A Fakultas Ekonomi dadn Bisnis Universitas Muhammadiyah Paalopo. Pengumpulan data pada penelitian ini menggunakan teknik purposive sampling untuk memilih sampel dan menghasilkan 133 sampel. Metode analisis data yang digunakan dalam penelitian ini yaitu menggunakan bantuan software IBM SPSS 25 dengan berbagai macam pengujian. Hasil penelitian menunjukkan bahwa persepsi mahasiswa tidak berpengaruh signifikan terhadap keputusan karir berkelanjutan, sedangkan akuntansi hijau berpengaruh signifikan terhadap keputusan karir berkelanjutan.

INTRODUCTION

Global warming and climate change are world problems that have a direct impact on sustainable environmental conservation efforts. In the context of sustainable development, green accounting is influenced by a number of external variables that include the level of awareness of company managers, institutional and regulatory barriers, the scale of company operations, and various other factors that have the potential to influence the process (Al-Zohbi & Pilotti, 2023; Kalbouneh et al., 2023). Ecological, social, and financial metrics are often considered closely related, and hence, the concept of sustainability is often interpreted as an amalgamation of the three. The company must provide environmental information that reflects the overall picture of aspects of the company, including in the process of value creation, strategy, risks, potential threats, and opportunities, as well as the evaluation of business performance against the strategic objectives that have been set (Agyemang et al., 2021; Elshaer et al., 2023).

The company has an important role as a driver of economic growth, so that its role becomes significant in the context of the impact of environmental damage (Wara et al., 2023). This has resulted in an increase in the interest of company stakeholders to understand how business activities affect society and the ecosystem (Chasbiandani et al., 2019; Wiredu et al., 2023). Interested parties advocate for companies not only to disclose their financial information, but also the impact it has on society and the environment. Many environmental problems arise as a consequence of the industrialization process (Soesanto, 2022).

The environmental impact arising from the company's operational activities has become a major issue that attracts public attention (Rosaline et al., 2020). Public awareness of the importance of maintaining ecosystems is increasing, due to pressure from various community groups (Dianty & Nurrahim, 2022). Business people not only pursue their business profits, but they also show real concern for environmental management that can support the sustainability of the brand's business (Sarni, 2023).

The level of awareness of the importance of integrating environmental sustainability as an integral component in the company's daily operations is increasing. (Paledung et al., 2023). Many companies face environmental challenges and are trying to find appropriate approaches to manage and communicate this information to the public. According to Chasbiandani et al., (2019) suggesting that the achievement of environmental performance has become a crucial factor in assessing the achievements of a company. Environmental performance has the potential for a major impact on the company's performance results, especially in terms of profitability. Therefore, it is essential to apply environmental accounting practices or environmentally friendly accounting principles as concrete actions to avoid environmental problems (Rounaghi, 2019).

Green accounting or environmental accounting is an important tool that helps achieve the goals of desire. It includes measuring, reporting, and analyzing the environmental impact of business activities (Paledung et al., 2023). In addition to recording financial transactions, green accounting helps organizations find ways to use energy more efficiently, manage environmental risks, and comply with applicable environmental regulations (Alola et al., 2022; Ashari et al., 2020). Therefore, the purpose of environmental accounting for sustainable

development is to measure and communicate information regarding the impact generated by various business activities on sustainable development. The concept of sustainable accounting, as a business philosophy, is gaining significant attention in this millennium era, especially in the context of international adoption (Phu Giang et al., 2021).

The role of accountants in sustainable business practices is increasingly important (Häußermann et al., 2023). They are not only stewards of financial statements, but also strategic advisors who must understand environmental issues and integrate them into business planning. This is the reason why good training in green accounting and an understanding of the importance of sustainable business practices are so relevant (Saputra, 2020).

Meanwhile, accounting students have a central role in shaping the direction of the future development of accounting and business practices. It is desirable that students are able to plan their next steps after completing their studies (Chasbiandani et al., 2019). In the current era, expectations of undergraduate graduates are increasing, and this requires them to have in-depth qualities, skills, and knowledge, including in the context of sustainable accounting. As aspiring accountants, their understanding of green accounting principles and their awareness of environmental issues can potentially have a significant effect on the career choices they make (Ariyani & Jaeni, 2022; Yanuresta, 2021). In planning his career, of course, consider various factors that can affect the career choice to be taken. Career choices must be in accordance with the interests and desires of an accounting professional, therefore it is important for them to understand what forms the basis of career selection and what are the expectations of the career that has been chosen (Hadisantoso & Dali, 2019)

Therefore, it is important to evaluate students' understanding to understand the role of accountants in education and sustainability practices. As prospective accounting graduates who will enter the workforce, it is expected that they have a strong understanding of the importance of implementing sustainability practices. With this study, researchers are expected to measure the level of understanding of accounting students on student perceptions of green accounting towards sustainable career decisions in environmental accounting.

From the explanation above, the formulation of the problem can be drawn, namely whether student perceptions and green accounting affect sustainable career decisions. With the purpose of the study, which is to determine the perception of students and green accounting affects sustainable career decisions.

LITERATURE REVIEW

Student perception

Student perceptions of green accounting can be understood through perception theory, where individuals perceive information, benefits and impacts of green accounting practices in the context of a green economy (Zhafira et al., 2020)

According to research Hatane et al (2020) states that students' perceptions are the way they see, understand, and respond to information, experiences, and the environment around them. It includes how they interpret their knowledge, values, attitudes, and beliefs towards things, such as subjects, other people, and the world around them. Student perceptions can vary greatly from individual to individual, and this affects the way they learn, interact and make decisions (Ariyani & Jaeni, 2022).

Greean Accounting

According to Ulupui et al. (2020) states that Green Accounting is a process that includes the introduction, assessment, recording, summary, reporting, and disclosure of economic, social, transaction, or event elements, as well as environmental aspects in an integrated accounting framework, which aims to measure economic impacts. The goal is to achieve beneficial results both in terms of environment and economy. This complete, integrated, and relevant accounting information plays an important role for stakeholders in making and managing decisions, both financial and non-financial (Al-Dhaimesh, 2020). Green accounting is a branch of accounting that is closely related to environmental issues and desires. This includes collecting, analyzing, and reporting environmental data, as well as considering social and economic factors in business decision making. Green accounting allows organizations to measure their carbon footprint, identify energy efficiency opportunities, and incorporate needs in investment decisions (Dianty & Nurrahim, 2022).

The application of environmental accounting (Green Accounting) involves the assessment of natural resources and environmental services, as well as changes needed to increase revenues and support the continuity of development and growth while considering current and future needs (Papademetriou et al., 2023)

Career decisions

Career selection is the first step in their career formation journey. Every individual has hopes and aspirations to achieve a promising career (Simbolon & Rasyid, 2021). To achieve their desired career, students need to be committed to continuously improving the quality and responsibility of their work. This is considered an important prerequisite to face the challenges in an increasingly rigorous and competitive work environment in the future (Ariyani & Jaeni, 2022).

According to research Zen Amalia, Achmad Fauzi (2021) argues that a student's career decision is the initial stage of entering the workforce. They may choose to work in organizations that prioritize green accounting practices and choose or choose to engage in less environmentally oriented work (Waikero & Iswahyudi, 2019). There are four factors that influence a person in choosing a career, namely personal interests, perceptions of oneself, personality characteristics, and social experiences and individual backgrounds.
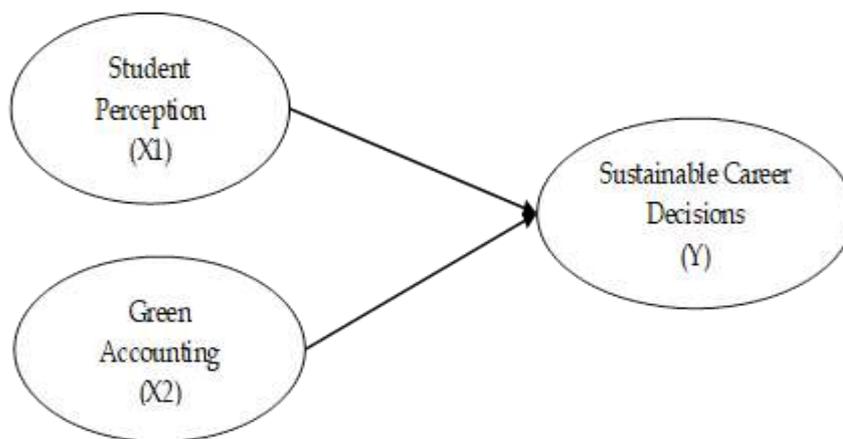
Sustainability

According to research Al-Zohbi & Pilotti, (2023) Sustainability refers to the ability to maintain and improve welfare by taking into account the availability of natural resources for future generations. Economic sustainability, also referred to as economic sustainability, refers to the ability of humans to maintain their survival by considering the needs of the resources they use. Economic sustainability involves the capacity of an organization to manage resources responsibly (Yudawisastra et al., 2023). The benefits of sustainability are enormous, both in the short and long term. In the context of companies in Indonesia or in various other business sectors, the importance of integrating sustainability aspects into their operations is becoming increasingly significant (Zhou & Wu, 2023)

According to Taufiq & Aviyanti, (2022) stated that Sustainable environment has three main pillars based on the Green City Development Program (P2PH), namely Economic growth, which includes efforts to maintain stable economic growth by reconstructing production systems to reduce resource and energy use (Sjioen et al., 2023)(Khare et al., 2023). Social sustainability, which involves a commitment to ensuring social justice in the distribution of wealth and social services. Environmental sustainability, which includes efforts to maintain environmental sustainability by reducing emissions and creating a comfortable and safe environment.

To date, there has been no research examining how students' understanding levels or perceptions of green accounting at a university relate to career decisions in environmental accounting. Therefore, current research examines students' perceptions of green accounting towards career decisions in environmental accounting.

Figure 1 Thought Framework

Source: Primary Data processed (2023)

RESEARCH METHODS

This study uses a quantitative approach with the aim of knowing the independent variable and the dependent variable. Sampling in this study is using purposive sampling, namely data collection carried out using certain criteria to ensure the data obtained has a better representation. The population in this study is 200 students in semester VII class A, Faculty of Economics and Business, University of Muhammadiyah Palopo, but only 133 students can become respondents. The source of class A student data is taken from PDPT Campus of Muhammadiyah Palopo University.

Data collection techniques in this study by distributing questionnaires directly to respondents using Likert scale measurements. The data analysis method used in this study is using the help of IBM SPSS 25 software, because SPSS is more informative which makes it easier for users to interpret the results with a higher level of accuracy. By conducting the following tests:

Descriptive Data Analysis Test

In descriptive statistical testing, a descriptive analysis of the data used is generated, thereby making the information clearer and easier to understand. Descriptive statistics can be observed from the average (mean), median, mode (most frequent value), standard deviation, maximum value, and minimum (Wijayanti et al., 2022).

Data Quality Test

1. Validity Test

   In the research process, it is important to conduct validity and reliability tests on the instruments used before the data can be analyzed further. A validity test is a process used to determine whether a measuring device, in this case a questionnaire, has an adequate level of validity (Janna, 2021). This level of validity indicates the extent to which the questions in the questionnaire are actually able to measure the

aspects intended by the questionnaire. In other words, a questionnaire is considered valid if the questions in it can effectively reflect what the questionnaire is measuring.

2. Reliability test

Reliability is an index that shows the extent to which a measuring device is trustworthy or reliable. So that reliability tests can be used to determine the consistency of measuring instruments, whether the measuring instruments remain consistent if the measurements are repeated. A measuring instrument is said to be reliable if it produces the same results even though measurements are made many times (Janna, 2021).

Classical Assumption Test

The classical assumption test is a series of statistical tests conducted to verify whether the fundamental assumptions required in linear regression analysis are met. These assumptions include normality, multicollinearity, and homoscedasticity. Fulfilling these assumptions is crucial to ensure that the results of the regression analysis can be interpreted accurately and possess valid inferential power (Paramita, 2015).

1. Normality Test

A normality test is a statistical procedure used to evaluate whether the data you have follows a normal or Gaussian distribution pattern. The normal distribution, also known as the Gaussian distribution, has certain characteristics, such as a symmetrical bell shape with the same mean as the median, as well as a centralized distribution of data around the mean with a degree of spread that can be measured using standard deviation.

2. Heterokedasitas Test

The Heterokedasticity Test is a statistical procedure that aims to determine whether variablity in data is not homogeneous (heteroscedasticity) alog with changes in the value of the independent variable used in the analysis.

3. Multikolinearitas Test

The Multicollinearity Test is a way to check if there is a problem in statistical analysis, especially in regression analysis, where two or more independent variables are closely correlated with each other. This can make the analysis results less accurate and it can be difficult to understand the effect of each variable on the dependent variable

Hypothesis Testing

Hypothesis testing is a statistical method used to make decisions about a hypothesis 0statement concerning a population based on sample data.

1. Simultaneous Test (F-Test)

According to Machali (2021), the F-test is used to determine whether independent variables have a significant simultaneous effect on the dependent variable. The F-test compares the calculated F-value with the F-table value; if F-calculated $>$ F-table, then H0 is rejected and H1 is accepted, or the probability value is < 0.05. Conversely, if F-calculated $<$ F-table, then H0 is accepted and H1 is rejected, or the probability value is > 0.05.

2. Simultaneous Test (T-Test)

Partial testing is essentially used to show the extent of the influence of one independent variable individually in explaining the variation of the dependent variable (Machali, 2021). The t-test is used to test the regression relationship partially, essentially showing the extent of the influence of an explanatory variable individually in explaining the variation of the dependent variables using EViews. The t-test examines whether a hypothesis is accepted or rejected (Machali, 2021).

RESULTS AND DISCUSSION

Results and Discussion

Based on the information in Table 1 shows that most of the respondents were female, which was 89 people or 66.9% and the rest of the respondents were male, which was 45 people or 33.1%.

Table 1 Percentage of Respondents

Gender	Sum	Percentage
Woman	89	66,9%
Man	45	33,1%
TOTAL	133	100%

Source: Primary Data processed (2023)

Descriptive Data Analysis Test

Table 2 Descriptive Data Test

	N	Minimum	Maximum	Mean	Std. Deviation
Student Perception	133	5.00	25.00	21.8571	4.08275
Green Accounting	133	5.00	25.00	21.3609	3.65840
Sustainable Career Decisions	133	5.00	25.00	18.7895	4.02841
Valid N (listwise)	133				

Source: Primary Data processed with SPSS 25, 2023

Student perception (X1) has a value ranging from 5.00 to 25.00 with an average of about 21.8571 and a standard deviation of 4.08275. This average indicates a level of student perception that can generally be considered high. Meanwhile, Green Accounting (X2) has minimum and maximum values that range from 5.00 to 25.00. The average value is approximately 21.3609 with a standard deviation of 3.65840, reflecting a relatively high level of green accounting.

The Continuing Career (Y) decision also has minimum and maximum values in the range of 5.00 to 25.00. The average is about 18.7895 with a standard deviation of 4.02841, which illustrates a fairly high rate of sustained career decisions. Furthermore, classical assumption tests were carried out, including normality tests, multicollinearity tests, and heteroscedasticity tests to ensure that the data in this study met the required classical assumptions.

Data Quality Test
Validity Test

Table 3 Results Validity Test

No	r Calculate	r Table n-2 (133-2= 131)	Results
X1.1	0,812	0,143	Valid
X1.2	0,790	0,143	Valid
X1.3	0,903	0,143	Valid
X1.4	0,820	0,143	Valid
X1.5	0,861	0,143	Valid

No	r Calculate	r Tabel n-2 (133-2= 131)	Results
X2.1	0,583	0,143	Valid
X2.2	0,591	0,143	Valid
X2.3	0,592	0,143	Valid
X2.4	0,440	0,143	Valid
X2.5	0,636	0,143	Valid

No	r Calculate	r Tabel n-2 (133-2= 131)	Results
Y.1	0,477	0,143	Valid
Y.2	0,377	0,143	Valid
Y.3	0,696	0,143	Valid
Y.4	0,528	0,143	Valid
Y.5	0,633	0,143	Valid

Source: Processed Primary Data (2023)

From the tables above, we can see that the Pearson Score Correlation greater than 0.143 can conclude that all questions asked are acceptable or have sufficient validity to continue the next testing process.

Reliability Test

Table 4 Results Reliability Test

Variable	Cronbach's Alpha value	Cronbach's Alpha Standard	Results
Student Perception	0,902	0,60	Reliabel
Green Accounting	0,900	0,60	Reliabel
Sustainable Career Decisions	0,904	0,60	Reliabel

Source: Primary Data processed with SPSS 25, 2023

And judging from table 3, all variables have Cronbach's Alpha value greater than 0.60. That is, all variables are acceptable, so they can proceed to the next stage of testing.

Classical Assumption Test
Normality Test
A normality test is a statistical procedure used to evaluate whether the data you have follows a normal or Gaussian distribution pattern. The normal distribution, also known as the Gaussian distribution, has certain characteristics, such as a symmetrical bell shape with the same mean as the median, as well as a centralized distribution of data around the mean with a degree of spread that can be measured using standard deviation.

Table 5 Results Normality Test
One-Sample Kolmogorov-Smirnov Test

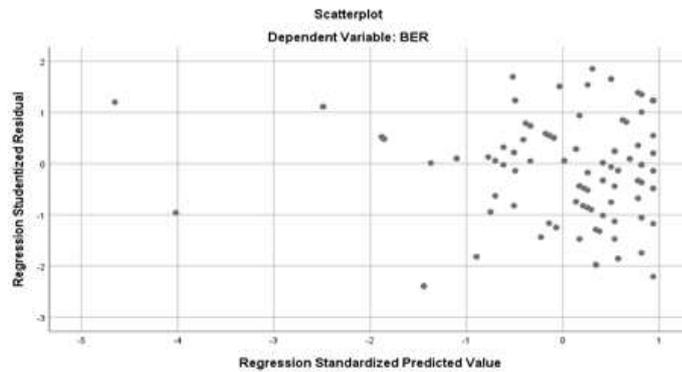|	Unstandardized Residual
N	133
Normal Parametersa,b Mean	,0000000
Std. Deviation	2.90573039
Most Extreme Differences　　Absolute	,077
Positive	,042
Negative	-,077
Test Statistic	,077
Asymp. Sig. (2-tailed)	,052^c

Source: Primary Data processed with SPSS 25, 2023

Based on table 5, it can be seen that the value of Asymp. Sig. (2-tailed) is 0.52. That is, this number is greater than 0.05. Then it can be concluded that the data has a normal distribution.

Heterokedasticity Test

The Heterokedasticity Test is a statistical procedure that aims to determine whether variability in data is not homogeneous (heteroscedasticity) along with changes in the value of the independent variable used in the analysis.

Figure 2 Results Heterokedasticity Test

Source: Primary Data processed with SPSS 25, 2023

Judging from Figure 1, the data points are evenly distributed above and below the horizontal line at number 0 on the Y-axis. This indicates that the regression model does not have heteroscedasticity problems, so it can be used well.

Multikolinearitas Test

The Multicollinearity Test is a way to check if there is a problem in statistical analysis, especially in regression analysis, where two or more independent variables are closely correlated with each other. This can make the analysis results less accurate and it can be difficult to understand the effect of each variable on the dependent variable.

Table 6 Results Multikolinearitas Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	Student Perception	,801	1,248
	Green Accounting	,948	1,055

Source: Primary Data processed with SPSS 25, 2023

From table 6, the results of the Tolerance test show that there is no independent variable that has a tolerance value of less than 0.1. Therefore, it can be concluded that there is no correlation between independent variables or that multicollinearity does not occur.

F Test

The F test is one of the statistical tools used to compare variance between two or more groups or treatments in statistical analysis. In simpler language, the F Test helps us know if there are significant differences between multiple groups of data. The purpose of the F Test is

to test whether there are significant differences between two or more groups or treatments in statistical analysis. The F test is used to identify whether the observed differences between the groups are the result of chance or are really significant.

Table 7 Results F Test

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1027,594	2	513,797	59,931	,000b
	Residual	1114,512	130	8,573		
	Total	2142,105	132			

Source: Primary Data processed with SPSS 25, 2023

The result of the f-test in table 7 can be obtained f-table of 3.07. And from the table amounted to 59,931. From the results of the f count has shown that the data is greater than the f-table, besides that the significance value of 0.000 which means smaller than the significance level of 5% or 0.000 < 0.05 indicates that the value of f is significant and consistent with the test results, thus the model used in the study is feasible to use.

T Test

The T test is a statistical tool used to compare two groups of data and determine if the difference between the two groups is statistically significant. The purpose of the T Test is to provide a solid statistical basis for assessing the difference between two groups of data and assist in the decision-making process based on objective statistical evidence.

Table 8 Results T Test

	Test Value = 0		
	T	df	Sig. (2 – tailed)
Student Perception	5.224	132	0.231
Green accounting	3.601	132	0.000

Source: primary data processed with Spss 25, 2023

This test is carried out with the aim of identifying the influence of the independent variable individually on the dependent variable. This analysis includes an assessment of statistical significance as well as a comparison between t-table and t-count values. The value of t-table can be found in statistical tables at a significance level of 5% or 0.05, with the calculation of degrees of freedom (df) = n-k-1, where n is the sample size and k is the number of independent variables. In this context, df = 133-2-1, which is equivalent to 130. Therefore, based on statistical tables, the value of the t-table for the significance level of 5% or 0.05 is about 1.656.

The test results showed that the student's perception variable had a t-count value of 5.224, while the corresponding t-table value was 1.656. Thus it can be concluded that t-count > t-table with a significance level of 0.231 > 0.05. Therefore, the first hypothesis (H1) cannot be accepted or rejected, that is, there is no significant influence between students' perceptions of sustainable career decisions. In this case, perception refers to students' views or understandings of sustainability issues, including the environmental and social impacts of business activities. The results of this study suggest that although students may have a certain understanding of sustainability, this understanding is not a major factor in influencing them to choose a career that focuses on sustainability practices. Other factors such as personal values,

existing job opportunities, or other influences may be more dominant in determining their career choices.

From the test results obtained, green accounting has a t-count value of 3,601 compared to a t-table value of 1,656 with a significance level of $0.231 < 0.05$, then the second hypothesis (H2) is accepted because there is a positive or significant influence between green accounting on sustainable career decisions. Perceptions of green accounting: how individuals understand the role and impact of accounting in the context of sustainability can have an impact on career decisions that focus on sustainable accounting practices. A solid understanding of green accounting can motivate individuals to choose careers that support sustainability principles and encourage companies or organizations to focus more on sustainability reporting. In addition, this understanding can also influence educational and career choices in environmental auditing. The concept of green accounting has become increasingly relevant in today's business world, with companies increasingly understanding the importance of sustainability reporting and managing environmental and social impacts.

Green accounting can provide a robust framework for measuring, reporting and managing sustainability impacts in business operations. This can enable individuals, including students about to enter the workforce, to understand how green accounting principles can be applied in business practice. In the context of sustainable career decisions, a solid understanding of green accounting can open up opportunities for careers focusing on the role of environmental auditing, sustainability planning, sustainability reporting, or sustainable risk management. Effective green accounting practices can help organizations adhere to higher sustainability standards, reduce environmental impact, and achieve their sustainability goals.

However, it's important to remember that other factors, such as personal values, interests, additional training, and available job opportunities, can also influence ongoing career decisions. So, while green accounting can be a significant factor, it may not be the only factor influencing one's career decisions. Sustainable career decisions are complex decisions and can be influenced by many variables.

CONCLUSION

Perceptions of green accounting: how individuals understand the role and impact of accounting in the context of sustainability can have an impact on career decisions that focus on sustainable accounting practices. A solid understanding of green accounting can motivate individuals to choose careers that support sustainability principles and encourage companies or organizations to focus more on sustainability reporting. In the context of sustainable career decisions, a solid understanding of green accounting can open up opportunities for successful careers.

focuses on the role of environmental auditing, sustainability planning, sustainability reporting, or sustainable risk management. The test results in this study show that the independent variable in student perception has no relationship or no significant effect between sustainable career decisions, while the independent variable in green accounting has a relationship or significant effect on sustainable career decisions.

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