THE EFFECT OF GREEN ACCOUNTING KNOWLEDGE AND ENVIRONMENTAL AWARENESS ON THE PRO-ENVIRONMENTAL BEHAVIOR OF STUDENTS

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Abstract: The Effect of Green Accounting Knowledge and Environmental Awareness on The Pro-Environmental Behavior. This research aims to determine the effect of: (1) Green Accounting Knowledge, (2) Environmental Awareness on Pro-Environmental Behavior, and the influence of Gender on the relationship of, 3) Green Accounting Knowledge on Pro-Environmental Behavior, and (4) Environmental Awareness on Pro-Environmental Behavior. The sample in this research is 169 students accounting UNY. Hypothesis testing in this study used simple linear regression analysis and Moderated Regression Analysis (MRA). The results of this study indicate that: (1) Green Accounting Knowledge has positive effect on the Pro-Environmental Behavior. (2) Environmental Awareness has positive effect on the Pro-Environmental Behavior. (3) Gender does not moderate the effect of Green Accounting Knowledge on Pro-Environmental Behavior of Accounting Students. (4) Gender does not moderate the influence of Environmental Awareness on Pro-Environmental Behavior of Accounting Students.

Keywords: Green Accounting Knowledge, Environmental Awareness, Pro-Environmental Behavior, Gender.

*ABSTRAK: **Pengaruh Green Accounting Knowledge dan Environmental Awareness terhadap Perilaku Pro-Lingkungan Mahasiswa.** Penelitian ini bertujuan untuk mengetahui pengaruh: (1) Green Accounting Knowledge, (2) Environmental Awareness terhadap Perilaku Pro-Lingkungan, dan pengaruh Gender pada hubungan (3) Green Accounting Knowledge, dan (4) Environmental Awareness terhadap Perilaku Pro-Lingkungan. Penelitian ini merupakan penelitian kuantitatif dengan menganalisis data primer menggunakan metode kuisioner. Sampel penelitian ini sebanyak 169 mahasiswa akuntansi UNY. Uji hipotesis pada penelitian ini menggunakan analisis regresi linear sederhana dan analisis Moderated Regression Analysis (MRA). Hasil penelitian ini menunjukkan bahwa: (1) Green Accounting Knowledge memiliki pengaruh positif terhadap Perilaku Pro-Lingkungan. (2) Environmental Awareness memiliki pengaruh positif terhadap Perilaku Pro-Lingkungan. (3) Gender tidak memoderasi dalam pengaruh Green Accounting Knowledge terhadap Perilaku Pro-Lingkungan Mahasiswa Akuntansi. (4) Gender tidak memoderasi dalam pengaruh Environmental Awareness terhadap Perilaku Pro-Lingkungan Mahasiswa Akuntansi.*

Kata kunci : Green Accounting Knowledge, Environmental Awareness, Perilaku Pro-Lingkungan, Gender.

INTRODUCTION

The rapid development of the times triggers the use of natural resources and the use of materials that can damage the environment. Exploitation of natural resources can cause many problems. Based on a survey from the Ministry of Environment in 2013 the level of concern for the Indonesian people towards the environment was only 57 percent. Because the impact of environmental damage from day to day is increasingly visible and the consequences are felt, people are starting to realize how important environmental sustainability is because it will affect human survival in the future.

The number of environmental care movements that are mushrooming in society, the economy, especially accounting, has begun to internalize various externalities that have consequences in industrial processes, with the term green accounting (Dias, 2014). Knowledge of environmental accounting is expected to increase the concern of economic actors towards the environment (environmental awareness) (Hernawati & Saputro, 2020). Knowledge of green accounting is expected to increase awareness, especially accounting students as future successors and economic actors for the environment. Students are considered as the next generation in the future so that they will

have the possibility to become opinion-formers in terms of the environment (Hernawati & Saputro, 2020). Therefore, student awareness of concern for environmental conditions is needed because it will have a significant impact on sustainable development. Accounting students who are formed as future entrepreneurs and accountants are expected to have good green accounting knowledge. Students as prospective entrepreneurs are expected to be able to create innovative products that are environmentally friendly and care about the environmental impacts that their business can cause. Students as prospective accountants are expected to have a concern for the environment so that they can disclose their company's green accounting well. Therefore, it is expected that good green accounting students can influence pro-environmental behavior. Because students will be more aware of the consequences of damaging the environment, especially from an economic point of view.

Desa et al. (2012) in his research explained that environmental knowledge and environmental awareness affect student behavior in managing waste. Students need to cultivate environmental awareness from themselves first, so that they can have an impact on the surrounding environment. When having environmental awareness, a person will consider behaviors that have an impact on the environment. Because they

have the awareness that if humans do behavior that destroys the environment, it will indirectly damage human life as a whole for the next few decades. So that students who have environmental awareness will tend to choose activities that do not have a bad impact or have a small impact on the environment or are called pro-environmental behavior. If a student does not have concern for the environment, he will be less aware of the environmental behavior he is doing. The student will take it lightly, and be indifferent to policies related to green accounting.

Therefore, this study was made to examine the effect of green accounting knowledge and environmental awareness on pro-environmental behavior with gender as a moderating variable in Accounting students, Faculty of Economics, Universitas Negeri Yogyakarta.

LITERATURE REVIEW

a. Green Accounting Knowledge

Green Accounting is an activity to collect, analyze, and prepare reports related to the environment and financial data carried out by a business to reduce the impact and costs of environmental damage (Hardianti, 2017). Knowledge is a collection of experience, precise information and skilled insights that provide a structure for estimating and integrating new experiences and information (Kumar Mohajan, 2016).

Green accounting knowledge is an understanding related to the application of accounting in business which includes the consequences of transactions involving the environment in financial statements to provide transparency of information about business activities and take part in protecting and preserving the environment.

Green accounting knowledge is needed by accounting students who will become prospective entrepreneurs and prospective accountants in the future. With the provision of good green accounting, it is expected to be a pioneer in creating a business world both on a micro and macro scale that cares about the environment through business responsibility towards the environment. At present, students who have good green accounting knowledge will be more concerned about costs related to the environment. So that it can change the motivation of accounting students in carrying out a behavior related to the environment. Hernawati & Saputro (2020) revealed that green accounting knowledge has an influence on students' pro-environmental behavior.

b. Environmental Awareness

Environmental awareness is an emotional reaction to environmental problems which is a form of individual emotional response towards

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environmental protection to overcome environmental problems (Cahyadi, 2018). Environmental Awareness defined as a condition of a person has knowledge of environmental awareness that can affect people's behavior, when someone has a high level of environmental awareness it is possible to behave environmentally friendly (Autti, 2013). Environmental awareness is the behavior of someone who consciously takes actions that contribute and have a positive impact on the preservation of the environment, earth system and natural resources. Environmental awareness is needed in shaping students to create pro-environmental behavior, o that the environment can be more sustainable. According to Kusnaini (2021) motivation or desire to act can influence the formation of pro-environmental behavior of environmental activists. Motivation can be based on self-awareness to do something that they thinks is right.

c. **Pro-Environmental Behavior**

Pro-environmental behavior is an action to minimize damage to the environment, it includes energy saving, resource use, waste management, frugal behavior, recycling and environmental conservation (Muammar, 2015). Pro-environmental behavior is a person's behavior or actions with the aim of minimizing negative impacts on the environment or behavior that pays more attention to and cares about the environment (Retnaningsih, 2019). Pro-environmental behavior is an action or activity carried out by humans as a form of effort to minimize negative impacts on the environment by making improvements and preserving the environment. Aspects of Pro-Environmental Behavior (Hani, 2018): 1) Efforts to reduce environmental pollution, 2) Efforts to reuse Items, and 3) Efforts to recycle.

Abraham Maslow's Theory of Motivation: The Hierarchy of Human Needs

This theory contains the needs that are the main reasons that make humans motivated to do something. Abraham H. Maslow argues that humans have five levels or hierarchy of needs, which include:

1. Physiological needs. Includes basic needs needed by humans, for example hunger, thirst, and rest.
2. Safety needs. Includes physical, mental, psychological and intellectual security.
3. Love needs. People will try to get to know each other and find people they can trust.
4. Esteem needs. Humans will build motivation so that they can be respected and appreciated by others, for example titles and status.

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5. Self-actualization. Having the opportunity for someone, to be able to develop the potential contained within him to turn it into a real ability.

Based on the explaination that has been put forward, the research hypothesis can be formulated as follows:

1. H_1: Green Accounting Knowledge has a positive and significant influence on Student Pro-Environmental Behavior.

2. H_2: Environmental Awareness has a positive and significant influence on Student Pro-Environmental Behavior.

3. H_3: The effect of Green Accounting Knowledge on Pro-Environmental Behavior in men is lower than in women.

4. H_4: The effect of Environmental Awareness on Pro-Environmental Behavior in men is higher than in women.

RESEARCH METHOD

Research Type and Design

This research is quantitative research conducted using a questionnaire model distributed to participants. The data collection method used primary data in the form of the results of distributing questionnaires. Supported by the library method by using a literature study using available data conducted by previous researchers. The research design used in this study was a non-experimental research design.

Place and time of research

This research was conducted at the Faculty of Economics, Universitas Negeri Yogyakarta from April 2022 to August 2022.

Research Subject

The population in this study were undergraduate students of the Accounting Study Program, Faculty of Economics, Universitas Negeri Yogyakarta class 2018-2020. The sampling technique in this study used a purposive sampling technique with certain criteria, namely:

1. Active students of the FE UNY Accounting Study Program class of 2018 – 2020.

2. Has taken the Intermediate Financial Accounting II course.

Determination of the number of samples using the Slovin formula with an error rate of 5%. The number of undergraduate students of the Accounting Study Program, Faculty of Economics, Universitas Negeri Yogyakarta class 2018-2020 with the total population is 270 students. Slovin's formula for determining the number of samples is:

$$n = \frac{N}{1 + Ne^2}$$

Information:

n = sample size

N = population size

e = Allowance for inaccuracy due to tolerable sampling error, then squared

Based on the Slovin formula, the magnitude of the withdrawal of the research sample is:

$$n = \frac{270}{1 + (270)(0,05)^2}$$

$$n = 161,194 \rightarrow 161 \; students$$

The number of samples that have been obtained is then divided into 3 forces according to the strata so that the determination of the number of samples in each force has the same proposition. Calculation of the number of samples for each forces can be calculated by the formula:

$$Force \; 2018 = \frac{60}{270} \times 161$$
$$= 36 \; students$$

$$Force \; 2019 = \frac{100}{270} \times 161$$
$$= 60 \; students$$

$$Force \; 2020 = \frac{110}{270} \times 161$$
$$= 65 \; students$$

Techniques and Instruments Data Collection

The data used in this study are primary data. The technique used to collect data in this study using a questionnaire. The research instrument in this study is a questionnaire or research questionnaire containing questions in the form of a rating scale of 1-4 which contains aspects namely, Green Accounting Knowledge, Environmental Awareness, and Pro-

Environmental Behavior. The results of data collection through this questionnaire will later determine the effect of green accounting knowledge and environmental awareness on students' pro-environmental behavior.

Validity and Reliability Test Instruments

Testing of research instruments was carried out to measure the validity and reliability of the question items in the research instrument. The instrument trial in this study was conducted on 30 respondents of Accounting students of UNY.

The instrument is declared valid if the calculated R is greater than the R table value. If the value of R count is less than the value of R table, then the question item is declared invalid. Based on the results of the validity test, all statement item in this research is valid.

The reliability test is used to show a measure of the stability and consistency of the size of the instrument or measuring instrument, so that the measured value does not change within a certain value. Reliable data in research instruments means that the data can be trusted. An instrument is said to be reliable if the Cronbach Alpha coefficient value is greater than 0.60 (a> 0.60) (Sugiyono, 2017). In this reasearch the Cronbach's Alpha value for each variable is greater than 0.60 so can be concluded that each variable is reliable.

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RESULT AND DISCUSSION

Result

The gender of the respondents who filled out this questionnaire was dominated by women as many as 127 people or equivalent to 75% and men as many as 42 people or equivalent to 25%.
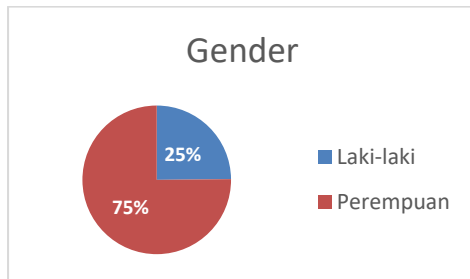
Picture 1. Pie Chart of Respondents by Gender

Based on the force the distribution of the 2018 force of 25% or 43 respondents, the 2019 force of 36% or 61 respondents, and the 2018 force of 39% or 65 respondents.
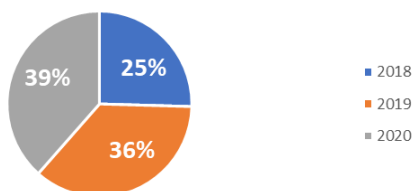
Picture 2. Pie Chart of Respondents by Force

Analysis of the data presented in this study includes the Mean (M), Mode (Mo), Median (Me), and Standard Deviation (SD).

Table 1. Descriptive Statistical Analysis Results

Analysis	X_1	X_2	Y
Range	14	15	23
Minimum	10	17	21
Maximum	24	32	44
mean	20,28	27,39	34,96
Std. Deviation	3.130	3.946	5.285

Source: Primary Data Processed, 2022

Table 1 above is the result of descriptive statistical measurements of the Green Accounting Knowledge variable which has a minimum value of 10, a maximum value of 24 with a mean of 20,28 and a standard deviation of 3.130. The Environmental Awareness variable has a minimum value of 17, a maximum value of 42 with a mean of 27,39 and a standard deviation of 3.946. For the Pro-Environmental Behavior variable, it has a minimum value of 21, a maximum value of 44 with a mean of 34,96 and a standard deviation of 5.285.

The results of the hypothesis test are: Simple regression analysis is used for knowing the relationship of independent variables partial to dependent variables. Simple regression analysis to test the first and second hypotheses.

Table 2. Summary of H1 and H2 Simple Regression Analysis Results

Variable	Calculation		Sig	Cons	Coef
	r	r^2			
X_1-Y	0.507	0.257	0.000	17,609	0.856
X_2-Y	0.764	0.584	0.000	6,934	1.023

H_1 : Green Accounting Knowledge has a positive and significant influence on Student Pro-Environmental Behavior.

Based on the table above, the results of simple regression analysis show that the

correlation coefficient $r(x_1y)$ is 0.507 and the coefficient of determination $r^2(x_1y)$ is 0.257, which means that the influence of Green Accounting Knowledge on Pro-Environmental Behavior is 25.7%. The value of the regression coefficient X_1 is 0.856 and the constant number is 17.609. Based on these numbers, one predictor regression line equation can be arranged as follows:

$Y = 17.609 + 0.856 X_1 + e$

Obtained a significance value of 0.000 which is smaller than the probability of 0.05 so that it can be concluded that H1 is accepted, which means that "There is an Influence of Green Accounting Knowledge on Pro-Environmental Behavior".

H2   : Environmental Awareness has a positive and significant influence on Student Pro-Environmental Behavior.

Based on the table above, the results of simple regression analysis obtained the correlation coefficient $r(x_2y)$ of 0.764 and the value of the coefficient of determination $r^2(x_2y)$ of 0.584, it can also be interpreted that the magnitude of the influence of Environmental Awareness on Pro-Environmental Behavior is 58.4%. The value of the regression coefficient X_2 is 1.023 and the constant number is 6.934. Based on these numbers, one predictor regression line equation can be arranged as follows:

$Y = 6.934 + 1.023 X_2 + e$

Obtained a significance value of 0.000 which is smaller than the probability of 0.05 so it can be concluded that H_2 is accepted, which means that "There is an Effect of Environmental Awareness on Pro-Environmental Behavior".

MRA (Moderated Regression Analysis) analysis to test the third and fourth hypotheses.

H3   : The effect of Green Accounting Knowledge on Pro-Environmental Behavior in men is lower than in women.

The significance value is 0.293. > 0.05, gender does not moderate the effect of Green Accounting Knowledge on Pro-Environmental Behavior. Thus, H3 which states that gender can moderate the effect of green accounting knowledge on students' pro-environmental behavior is rejected. This is because the level of green accounting knowledge of students is not determined by gender. There are no significant differences between male and female students regarding green accounting knowledge and pro-environmental behavior. So that the low and high level of green accounting knowledge of students is not based on gender, but is based on each individual to learn about green accounting.

H4   : The effect of Environmental Awareness on Pro-Environmental Behavior in men is higher than in women.

The significance value is 0.894> 0.05, gender does not moderate the effect of

Environmental Awareness on Pro-Environmental Behavior. Thus H4 which states that gender can moderate the effect of environmental awareness on students' pro-environmental behavior is rejected. This is because the level of environmental awareness of students is not determined by gender. There are no significant differences between male and female students regarding environmental awareness and pro-environmental behavior. So that the low and high level of environmental awareness of students is not based on gender, but is based on each individual himself, both in habits, self-awareness, family education, and so on.

Discussion

This study aims to determine the effect of green accounting knowledge and environmental awareness of pro-environmental behavior of accounting students at Yogyakarta State University.

The first hypothesis (H1) states that Green Accounting Knowledge has a positive and significant influence on Student Pro-Environmental Behavior, successfully supported by data or in other words the hypothesis is accepted. Through simple regression analysis, the regression coefficient X_1 is 0.856 and the constant number is 17.609. So the equation of the regression line is $Y = 17.609 + 0.856 X_1 + e$. From the results of simple regression analysis, the correlation coefficient $r(x_1y)$ is 0.856 and the coefficient of determination $r2(x_1y)$ is 0.257. The significance value is smaller than the level of significant $(0.000 < 0.050)$. If an accounting student has high Green Accounting Knowledge, will provide an understanding of the environment if a business does not implement green accounting and does not think about the environmental impacts of making a decision so that students will influence student behavior with actions related to the environment.

The second hypothesis (H2) states that Environmental Awareness has a positive and significant influence on Students' Pro-Environmental Behavior, successfully supported by the data or in other words the hypothesis is accepted. Through simple regression analysis, the regression coefficient value of X_2 is 1.023 and the constant number is 6.934. So the equation of the regression line is $Y = 6.934 + 1.023 X_2 + e$. From the results of simple regression analysis, the correlation coefficient $r(x_2y)$ is 0.764 and the coefficient of determination $r2(x_2y)$ is 0.584. The significance value is less than the level of significant $(0.000 < 0.050)$. If an accounting student has high Environmental Awareness, then he will have an awareness of the need to protect the environment so that the environment can be preserved.

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The third hypothesis (H3) which states that the effect of Green Accounting Knowledge on Pro-Environmental Behavior in men is lower than in women is rejected. The results showed that the effect of Green Accounting Knowledge on Pro-Environmental Behavior in men is the same as in women. X_1*Z is an interaction model between Green Accounting Knowledge and Gender which produces a significance value of 0.293 which is greater than the reference level of significance of 0.050, so that the Gender variable is proven not to moderate the effect of Green Accounting Knowledge on Pro-Environmental Behavior. There is no significant difference between male and female students regarding green accounting knowledge and pro-environmental behavior. Green accounting knowledge is not based on gender but is based on students' curiosity to find out information and policies related to green accounting. And the pro-environmental behavior of students is also not based on gender because there are several influencing factors such as the influence of habituation in the family, social influences, etc.

The fourth hypothesis (H4) which states that the effect of Environmental Awareness on Pro-Environmental Behavior in men is higher than in women is rejected. The results showed that the effect of Environmental Awareness on Pro-Environmental Behavior in men is the same as in women. X_2*Z is an interaction model between Environmental Awareness and Gender which produces a significance value of 0.894 which is greater than the reference level of significance of 0.050, so that the Gender variable is proven not to moderate the effect of Environmental Awareness on Pro-Environmental Behavior. There is no significant difference between male and female students regarding environmental awareness and pro-environmental behavior. Environmental awareness of students does not affect gender but can be caused by the level of student awareness of the importance of protecting the environment and critical thinking to find solutions to prevent environmental damage and environmental conservation efforts. And the pro-environmental behavior of students is also not based on gender because there are several influencing factors such as the influence of habituation in the family, social influence, etc.

CONCLUSION AND RECOMMENDATIONS
Conclusion
Based on the results of the discussions that have been described previously, it can be concluded as follows:

1. There is a positive and significant effect of Green Accounting Knowledge on the Pro-Environmental Behavior of Accounting Students. This is evidenced through simple regression analysis, the correlation coefficient $r(x1y)$ is 0.856 and the coefficient of determination $r2(x1y)$ is 0.257. The significance value is smaller than the level of significant $(0.000 < 0.050)$. The regression line equation is $Y = 17.609 + 0.856 \, X1 + e$.

2. There is a positive and significant effect of Environmental Awareness on the Pro-Environmental Behavior of Accounting Students. This is evidenced through simple regression analysis, the correlation coefficient $r(x2y)$ is 0.764 and the coefficient of determination $r2(x2y)$ is 0.584. The significance value is smaller than the level of significant $(0.000 < 0.050)$.

3. The effect of Green Accounting Knowledge on Pro-Environmental Behavior in men is not lower than in women. Gender does not moderate the influence of Green Accounting Knowledge on the Pro-Environmental Behavior of Accounting Students. Green Accounting Knowledge and Gender resulted in a significance value greater than the reference level of significance 5% $(0.293 > 0.050)$.

4. The effect of Environmental Awareness on Pro-Environmental Behavior in men is not higher than in women. Gender does not moderate the effect of Environmental Awareness on the Pro-Environmental Behavior of Accounting Students. Environmental Awareness and Gender resulted in a significance value greater than the 5% significance level reference $(0.894 > 0.050)$.

Recommendations

1. Increasing the scope of the research population so that it is not only for accounting students at one university, so that the results can be used to explain to other universities.

2. In this study gender moderation has no effect, it is recommended to conduct research with other modes of influence such as lifestyle, income level, etc.

3. Not only using questionnaires but also equipped with interview techniques or other methods in order to get more valid data and in accordance with the actual reality.

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4. It is possible to add research variables that also affect Pro-Environmental Behavior.

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