

THE EFFECT OF ENVIRONMENTAL ACCOUNTING KNOWLEDGE, ATTITUDE, SUBJECTIVE NORM, PERCEIVED BEHAVIORAL CONTROL, ENVIRONMENTAL SENSITIVITY, AND GENDER ON ENVIRONMENTAL BEHAVIOR INTENTION

Bernadetha Risma Yubilia

Prodi Akuntansi, Universitas Negeri Yogyakarta

bernadetharisma.2018@student.uny.ac.id

Ratna Candra Sari

Staf Pengajar Jurusan P. Akuntansi Universitas Negeri Yogyakarta

ratna_candrasari@uny.ac.id

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh environmental accounting knowledge, attitude, subjective norm, perceived behavioral control, environmental sensitivity, dan gender terhadap environmental behavior intention secara parsial. Penelitian ini merupakan penelitian korelasional dengan pendekatan kuantitatif. Selain itu, penelitian ini menggunakan metode survei. Populasi yang digunakan dalam penelitian adalah seluruh mahasiswa program studi akuntansi di Universitas Negeri Yogyakarta angkatan 2018-2020. Teknik pengambilan sampel penelitian menggunakan teknik purposive sampling sebanyak 163 mahasiswa. Teknik analisis data yang digunakan adalah analisis regresi linear berganda. Hasil penelitian menyatakan bahwa environmental accounting knowledge, perceived behavioral control, dan environmental sensitivity secara parsial berpengaruh positif terhadap environmental behavior intention. Attitude, subjective norm, dan gender secara parsial tidak berpengaruh terhadap environmental behavior intention.

Kata kunci: *Environmental Accounting Knowledge, Attitude, Subjective Norm, Perceived Behavioral Control, Environmental Sensitivity, Gender, Environmental Behavior Intention*

Abstract

This study aims to determine the effect of environmental accounting knowledge, attitude, subjective norm, perceived behavioral control, environmental sensitivity, and gender on environmental behavior intention partially. This research is a correlational research with a quantitative approach. This research also uses survey method. The research population is Universitas Negeri Yogyakarta accounting students' class of 2018-2020. The research sample was taken using a purposive sampling method with a total of 163 students. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that environmental accounting knowledge, perceived behavioral control, and environmental sensitivity have a positive effect on environmental behavior intention partially. Attitude, subjective norm, and gender partially has no effect on environmental behavior intention.

Keywords: *Environmental Accounting Knowledge, Attitude, Subjective Norm, Perceived Behavioral Control, Environmental Sensitivity, Gender, Environmental Behavior Intention*

INTRODUCTION

Environmental damage in the world today is quite worrying. Garbage and trash

can be found in every corner of the place. The environmental damage is getting worse day by day and causing concern in the

community. If there is no preventive action, it could impact environmental sustainability in the future. The environmental problems are exacerbated by the high level of concern in the community, but the orientation of ecological behavior is low (Scott & Willits, 1994). The existence of environmental concerns makes various parties begin to take action to save the environment. One of the parties involved is students.

Students as the nation's next generation have an important role in environmental sustainability. Students can make decisions that can save the environment through their behavior. Various factors can be indications to increasing students' intention to behave in the environment, including environmental knowledge, attitudes, subjective norm, perceived behavioral control, environmental sensitivity, and gender. Individuals who have literacy, awareness, and sensitivity to the environment can contribute to environmental problems (Raman, 2016).

Understanding the environment is considered important and became a significant predictor of environmental behavior (Kaiser & Fuhrer, 2003). The existence of awareness of environmental problems that must be considered makes various fields of science start competing to provide an understanding of the importance of the environment. One of these scientific

fields is accounting. In the past, accounting was a field of science that only focused on the profits earned by a company. However, accounting these days is not only focused on business profit but also focuses on environmental, social, and economic fields. Environmental accounting as one of the sciences studied by accounting students can be a major-influence on environmental behavior (Hernawati & Saputro, 2020). But in reality, some students do not have or only have a few knowledge about environmental accounting. The students' poor understanding related to environmental accounting requires an educational institution's improvisation role. Students believe that environmental accounting knowledge can increase their environmental awareness, including the students' environmental behavior intentions.

Students must have good attitudes. Attitudes can affect a person's environmental behavior (Chen & Tsai, 2016). A person has a belief to perform a certain action through attitude. They will also have a certain view of an issue or an event which can influence them to respond to an incident. The existence of environmental damage can form a separate perception for students to take any action that can save their environment. In some applications, it can be found that only attitude has an important impact on intention (Ajzen & Driver, 1992).

Subjective norms can influence the person to increase their intention to behave in the environment. The views of society and the people who are around towards a certain behavior can influence how a person should act. Social pressure from the community is used to enforce the behavior expected by society so that someone can act according to what they think is right. Someone will tend to comply with social norms because of the fear that comes from social pressure. The greater the social pressure on a person to perform a certain action, the greater the possibility that the behavior can be carried out.

Another indicator that can predict a person's intention to perform a certain behavior is perceived behavioral control. Someone can perform a behavior because they have control when carrying out their behavior. Behavior control arises because of someone's experience in the past and to anticipate the existing obstacles. Someone can also have intention to carry out certain behaviors because of their ability or resources that support the achievement of these behaviors. The more a person believes they can protect the environment, the more likely that behavior can be achieved.

People's sensitivity towards the surrounding environment can change their behavioral intentions. A person's environmental sensitivity arises because of

the incompatibility circumstances in the place where they live or the surrounding environment. Sensitivity to environmental damage such as climate change, depletion of natural resources, and other damage makes people, especially students, change their behavior. Most of these parties know how to save the environment (Yildiz et al., 2011). The higher the level of sensitivity to the environment, the higher the intention of environmental behavior.

Gender factors can influence how a person should behave. Gender differences can produce different reactions or responses to certain circumstances. Several studies have stated that women are more concerned with environmental issues than men (McCright & Xiao, 2014). In addition, women also have higher attitudes and behaviors than men (Raman, 2016). Women tend to participate in personal environmental behavior significantly compared to men. However, there is a slight difference in gender participation in public environmental behavior (McCright & Xiao, 2014).

Although many studies are intensively discussing environmental behavior intention, some parties are not paying attention to the environment. It means that the research results are not always in line with reality. Good environmental knowledge is needed to support someone's behavior, but public

environmental knowledge is still lacking. The understanding obtained from learning about the environment is not always applied by various parties. The attitudes that are always closely related to behavior also may not necessarily influence as in the research conducted by Hernawati and Saputro (2020). Besides, the other indicator such as subjective norms and perceived behavioral control also did not always influence the environmental behavior intention. Several studies have also stated that women are more sensitive to environmental issues. However, women's participation in environmental behavior tends to be inside the house, while there is no gender pattern exhibited outside (Xiao & Hong, 2010).

Based on environmental problems that still occur today and the different results from the previous studies, the researcher wants to conduct research related to environmental behavior intention. In contrast to previous studies, this study adds environmental sensitivity and gender as independent variables. Environmental sensitivity is important to study because through this factor the students can find out their ability to understand and process information about the environment, then they can increase their behavioral intentions towards the environment. Gender is also an important factor to be researched because, through

gender, students have different innate characteristics. This study is also different from prior studies because it uses students' views in addressing problems that occur in the environment. The student's views are used in this study because students are the agents of change who can encourage and provide good changes for the environment around them. Based on the background description above, the researcher conducted a study entitled The Effect of Environmental Accounting Knowledge, Attitude, Subjective Norm, Perceived Behavioral Control, Environmental Sensitivity, and Gender on Environmental Behavior Intention.

This research aims are to determine the effect of environmental accounting knowledge, attitude, subjective norm, perceived behavioral control, environmental sensitivity, and gender on the environmental behavior intention of accounting students at Universitas Negeri Yogyakarta.

LITERATURE REVIEW

1. Theory of Planned Behavior

The theory of planned behavior (TPB) is an extension of the theory of reasoned action (TRA). The difference between TPB and TRA is identified by adding indicators of perceived behavioral control in TPB (Kaiser & Gutscher, 2003). The essence of TPB theory is a

person's intention to carry out a given behavior (Ajzen, 1991). Intentions can be assumed to capture the motivational factors that influence behavior that indicate how hard a person wants to try and how much effort is planned to carry out a behavior (Ajzen, 1991). TPB is a tool that can be used to estimate a person's behavior when he does not have complete volitional control (Mahyarni,

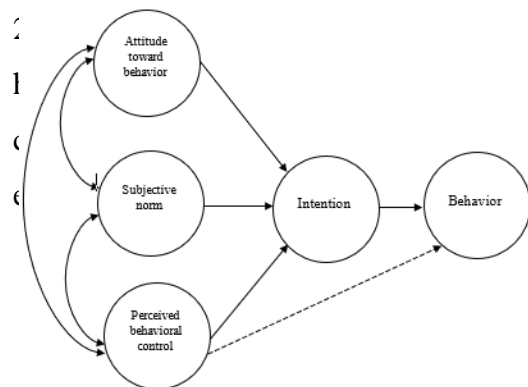


Figure 1: Theory of Planned Behavior

Conceptually, the Theory of Planned Behavior postulates three independent determinants of intention (Ajzen, 1991):

a. Attitude towards Behavior

Attitude toward behavior refers to the extent to which a person gives a favorable or unfavorable evaluation or assessment of the behavior concerned. Attitudes are determined by the beliefs obtained related to the

consequences of a particular behavior or known as behavioral beliefs (Mahyarni, 2013).

b. Subjective Norm

Subjective norm refers to the social pressure that someone feels to perform or not perform a behavior. Subjective norms are influenced by someone's belief in other people's views or known as normative beliefs (Mahyarni, 2013).

c. Perceived Behavioral Control

Perceived behavioral control refers to the ease or difficulty felt by a person in carrying out the behavior and is assumed to reflect past experiences or anticipate an obstacle in the future. Perceived behavioral control is determined by strong-beliefs related to the availability of resources, opportunities that a person has, and the role of resources, commonly known as control beliefs (Mahyarni, 2013).

The Theory of Planned Behavior formed with the following objectives and benefits (Mahyarni, 2013):

- a. To predict and provide an understanding of the influence of motivation on behavior that is not under someone's control or will.

- b. To identify and direct strategies that can be used in behavioral change.
- c. To explain necessary aspects of human behavior.

2. Environmental Behavior Intention

Behavioral intentions can be defined as an indication of a person's readiness to perform a behavior (Ajzen, 2011). According to Harmuningsih and Saleky (2017), environmental behavior intention is the intention to participate in an activity that depends on whether a person has a positive attitude towards an activity. This readiness for action operationalized by asking whether a person intends to engage in a behavior, expects to engage in the behavior, plans to engage in the behavior, tries to engage in the behavior, and is willing to engage in the behavior. According to Putrawan (2015), behavioral intention is assumed as an individual view, in this case, it can be a world view of the environment that hypothetically affects a person's environmentally responsible behavior. Behavioral intentions indicate how hard a person is willing to carry out the behavior (De Groot & Steg, 2007).

According to Fisbein and Manfredo (1992), behavioral intentions are formed as a process of cognition, affection,

attitude, and intention. Cognition is a type of direct experience or knowledge and perception of the subject after the integration of information obtained through different channels (Folkes, 1988). Affection is a type of psychological feeling that represents environmental sensitivity, which generates concern for the internal environment (Bagozzi et al., 1999). Attitude is an individual's subjective cognition and evaluation of specific behavior (Ajzen, 1985). Behavioral intentions are expected to affect performance to the extent that a person has behavioral control, and that performance should increase with behavioral control to the extent that the person is motivated to try (Ajzen, 1991). An increase in intention to act can significantly have an impact on improving student behavior as citizens towards the environment. Students who have a strong intention to act will have reasons to behave and save the environment (Susilowati et al., 2020).

3. Environmental Accounting Knowledge

According to Zagzebski (2007), knowledge is a highly valued state in which a person is in cognitive contact with reality. This knowledge will appear

when someone uses their mind or senses to recognize an object or certain event that has never been known before (Harmuningsih & Saleky, 2017). Knowledge has an important purpose to shape human behavior (Hungerford & Volk, 1990).

According to Xiao (2019), environmental accounting is a discipline that links environmental science with accounting and uses financial management and specialized accounting to coordinate economic development and environmental protection. Environmental accounting is a term used to classify financing carried out by companies and governments in carrying out environmental conservation into environmental headings and company business practices (Suartana, 2010). When processing environmental accounting work, accountants not only need to have professional knowledge, but also need to understand relevant economic and environmental knowledge, must be involved in subject knowledge, and have good environmental protection (Xiao, 2019). Understanding the concept of environmental accounting is very important, considering that this information is not only needed by internal parties but also by the external

parties of the company (Iskandar et al., 2021). According to Ván (2012), the focus of environmental accounting for internal parties is on sustainable costs that can show the economic, social, and environmental aspects of sustainable development. In addition, environmental financial accounting is also an excellent tool for informing external stakeholders regarding the environmental performance within the company. According to Iskandar et al. (2021), the concept of environmental accounting needs to be developed to overcome the weaknesses that exist in conventional accounting which is not sensitive to social and environmental issues in the accounting process.

4. Attitude

Attitude toward behavior refers to the extent to which a person has a favorable or unfavorable evaluation or assessment of the behavior in question (Ajzen, 1991). Attitudes can help social groups and individuals to acquire a set of values and feelings about caring for the environment and motivation to actively participate in environmental improvement and protection (Hungerford & Volk, 1990).

According to Schultz (2001), attitudes can be distinguished from the orientation of three sets of valuable

objects, namely the self (egoistic), other people (altruistic), and the biosphere. The egoistic is a self-focused value and self-oriented goal. Altruistic is a value that focuses on other people. While the biosphere is a value that focuses on the welfare of living things. According to De Groot and Steg (2007), someone who has high egoistic concerns will consider the costs and benefits of personal environmental behavior. Someone who has high altruistic concerns will base the decision to behave pro-environmentally or based on the perceived costs and benefits of this behavior for others. Whereas, someone who has high-biosphere concerns can base decisions to act pro-environmentally on the costs and benefits felt by the ecosystem and the biosphere.

5. Subjective Norm

A subjective norm is a person's perception of social pressure related to the performance of a behavior (Niaura, 2013). According to De Groot and Steg (2007), subjective norms are based on perceptions of reference group expectations regarding behavior and motivation to adhere to certain reference groups. The global subjective norm measure is obtained by asking someone to assess the extent to which people who

are considered important will approve or disapprove of them performing certain behaviors (Ajzen, 1991). According to Hansmann and Binder (2020), subjective norms are divided into injunctive (prescriptive) and descriptive social norms. Injunctive (prescriptive) social norms refer to how someone should behave. Descriptive social norms refer to how a person usually behaves. Subjective norms within the scope of environmental protection can be seen as a belief in whether the planned conservation behavior can be implemented or not (Niaura, 2013).

6. Perceived Behavioral Control

Perceived behavioral control refers to the perceived ease or difficulty of carrying out the behavior and is assumed to reflect past experiences, as well as anticipated obstacles (Ajzen, 1991). According to Mancha and Yoder (2015), perceived behavioral control is the ability of a person who is assessed to be able to overcome obstacles and achieve behavior. Perceived behavioral control is added to handle a situation where a person may not have full volitional control over the interesting behavior (Ajzen, 2002). According to Mahyarni (2013), perceived behavioral control can be determined based on two factors:

a. Control beliefs

Control beliefs are beliefs about an individual's ability to control behavior.

b. Perceived power

Perceived power is a perception related to the power possessed by an individual to carry out a behavior.

Perceived behavioral control on environmental behavior explains how a person feels his ability to carry out certain behaviors, which not only depend on his attitudes and social constraints, but also on beliefs about contributions to solving environmental problems (Niaura, 2013).

7. Environmental Sensitivity

Sensitivity is a value that aims to help social groups and individuals gain various kinds of experience and a basic understanding of the environment and related problems (Hungerford & Volk, 1990). Environmental sensitivity can be defined as possessing empathy for other living things or ecosystems (Sivek, 2002). Environmental sensitivity as an empathetic perspective for the environment can affect a person's treatment of the environment (Susilowati et al., 2020). Individuals who are sensitive to the environment have a basic appreciation and concern for the natural environment (Cheng & Wu, 2015).

Changes in students' sensitivity to environmental issues are critical to shaping how individuals interpret environmental issues and influence the extent to which individuals consider the environmental implications of their decisions (Cordano et al., 2003). Based on the idea of Vantage Sensitivity, highly sensitive individuals are more likely to receive benefits from the positive effects of supportive experiences due to their characteristics. Conversely, individuals with low sensitivity are less likely to be influenced by positive experiences or commonly known as Vantage Resistance (Imura et al., 2022).

8. Gender

Background factors can affect personal beliefs. The factors such as personality and life values, and demographic variables such as education, age, gender, and income are expected to influence intentions and behavior indirectly (Ajzen, 2011). According to Pronityastuti (2017), gender is a socio-cultural construction that can be seen in the division of roles, positions, tasks, and behavior of women and men in society, which relatively can change according to the prevailing customs and culture. Individuals are shaped by gender expectations in the context of cultural

norms (Zelezny et al., 2000). Gender can influence a person's mindset and decision-making on problems and phenomena around them, and it can affect their responsibilities (Pronityastuti, 2017).

Women tend to have a higher level of environmental concern than men (Kennedy & Dzialo, 2015; Zelezny et al., 2000). Compared to men, women can take on other people's conceptualized roles and have stronger levels of social responsibility (Zelezny et al., 2000). Women also tend to report higher levels of environmental risk concerns. However, women showed lower levels of environmental behavior and knowledge than men. Women's role is socially constructed as caregivers. Health and safety are more prominent issues for women than men, and increased sensitivity to these issues leads women to express higher levels of concern than men (Kennedy & Dzialo, 2015).

Based from the literature review above, the hypothesis proposed to be tested in this study are:

H1 : Environmental Accounting Knowledge has a positive effect on the Environmental Behavior Intention of accounting students

at Universitas Negeri Yogyakarta.

H2 : Attitude has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta.

H3 : Subjective Norm has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta.

H4 : Perceived Behavioral Control has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta.

H5 : Environmental Sensitivity has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta.

H6 : Gender has an effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta.

RESEARCH METHODS

Research Type and Design

The type of this study is correlational research with quantitative approach. The design used for the data collection in this research is the survey method.

Place and Time of Research

This research is conducted at the Faculty of Economics and Business, Universitas Negeri Yogyakarta from August to October 2022.

Population and Sample of Research

The research population is the accounting students at Universitas Negeri Yogyakarta class of 2018-2020. The sampling technique used in this study is purposive sampling with the criteria accounting students with active status at Universitas Negeri Yogyakarta class of 2018-2020 and have taken Intermediate Financial Accounting courses. Based on the Slovin formula, the minimum sample size in this study is 163 people.

Data Collection Technique and Instruments

The data collection used in this study is a questionnaire. The research questionnaire contains statements about the variables to be tested, such as environmental accounting knowledge, attitude, subjective norm, perceived behavioral control, environmental sensitivity, and environmental behavior intention with 5 likert scale. A dummy scale is used to score the gender variable. The score used for female respondents have a

value of 0, while male respondents have a value of 1.

The environmental behavior intention variable uses 3 indicators derived from Lee et al. (2014), the environmental accounting knowledge variable with 3 indicators from Susmus & Babacan (2015), the attitude variable with 5 indicators from Dunlap et al. (2000), the subjective norm and perceived behavioral control variables each with 2 indicators from Mancha & Yoder (2015), the environmental sensitivity with 3 indicators from Yilmaz & Erkal (2016).

Instrument Validity and Reliability

Validity Test

Validity is a measurement that shows the accuracy (validity) level of the instrument size toward the concept under study (Suharso, 2012). The validity test for each variable are as follows:

Table 1. Validity Test Results

Variable	Total Items	Invalid Items	Valid Items
Environmental Accounting Knowledge	9	-	9
Environmental Attitude	15	9	6
Subjective Norm	8	-	8
Perceived Behavioral Control	9	-	9
Environmental Sensitivity	10	-	10
Environmental Behavior Intention	9	-	9

Source: Primary Data Processed, 2022

The attitude has 9 invalid items and 6 valid items. The valid items are used for the

further testing, while the invalid items are left out.

Reliability Test

The reliability test is a test that is used to find out whether the data produced is reliable or robust (Darma, 2021). The reliability test in this study is as follow:

Table 2. Reliability Test Results

Source: Primary Data Processed, 2022

The instrument statements for each variable have a Cronbach's alpha more than 0.6. The statement items for each variable are reliable.

RESEARCH RESULT AND DISCUSSION

Descriptive Analysis

The descriptive analysis used to determine the mean (M), mode (Mo), median (Me), and standard deviation (SD). The descriptive analysis can be seen in the table 3.

Table 3. Variable Descriptive Statistic

		Statistics						
		EAK	EA	SN	PBC	ES	EBI	Gender
N	Valid	163	163	163	163	163	163	163
	Missing	0	0	0	0	0	0	0
Mean		36.31	18.87	32.87	33.29	39.81	34.44	.26
Median		35.00	19.00	32.00	33.00	40.00	34.00	.00
Mode		35	18	31	32	40 ^a	34	0
Std. Deviation		4.254	4.047	4.371	3.924	4.966	4.866	.439
Minimum		27	9	21	22	27	23	0
Maximum		45	29	40	45	50	45	1

a. Multiple modes exist. The smallest value is shown

Source: Primary Data Processed, 2022

The student's environmental behavioral intention is in high category as many as 60.74%, environmental accounting knowledge is in high category with 73.62%, attitude is in moderate category with 69.94%, subjective norm is in high category with

Variable	Item	Cronbach's Alpha
Environmental Accounting Knowledge	9	0.834
Environmental Attitude	6	0.647
Subjective Norm	8	0.858
Perceived Behavioral Control	9	0.784
Environmental Sensitivity	10	0.753
Environmental Behavior Intention	9	0.793

79.14%, perceived behavioral control is in moderate category with 57.06%, environmental sensitivity is in high category with 74.23%, and gender consist of 121 female and 42 male respondents.

Hypothesis Test

Table 4. Multiple Linear Regression

Analysis Test

Variable	Coefficients	t	Sig
(Constant)	-.342	-.100	.921
EAK (X1)	.152	2.018	.045
EA (X2)	-.020	-.291	.771
SN (X3)	.129	1.620	.107
PBC (X4)	.174	2.088	.038
ES (X5)	.491	6.827	.000
Gender (X6)	.172	.296	.768
F Count	36.871		
Sig F	.000		
R Square	.586		

Source: Primary Data Processed, 2022

Based on the table above, it can be seen that the R square value is 0.586. It means that the variables of environmental accounting knowledge, attitude, subjective norms, perceived behavioral control, environmental sensitivity, and gender have an influence on 58.6% on environmental behavior intention. As much as 41.4% are influenced by other factors not examined in this study. The calculated F value is 36.871 and a significance value of 0.000. The F count value is greater than the F table ($36.871 > 2.157$), and the significance value is less than 0.05 ($0.000 < 0.05$). It can be concluded that environmental accounting knowledge, attitude, subjective norm, perceived behavioral control, environmental sensitivity, and gender has a positive effect simultaneously on the environmental behavior intention of Universitas Negeri Yogyakarta accounting students.

The analysis results show that environmental accounting knowledge has a positive effect on environmental behavior intention. It is supported with the significance value which is less than 0.05 ($0.045 < 0.05$). It is concluded that the hypothesis states that Environmental Accounting Knowledge has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta was accepted. The research

results are support the research conducted by Vicente-Molina et al. (2013) who state that knowledge related to environmental issues influences pro-environmental behavior. In addition, research conducted by Hernawati and Saputro (2020) states that environmental accounting knowledge positively influences the environment behavior. The existence of environmental knowledge among students can help them to have a comprehensive understanding of environmental issues and provide high assumptions about the importance of protecting the environment. The higher the understanding of environmental accounting, the higher the environmental behavior intention.

The analysis results show that attitude has no effect on environmental behavior intention. It is supported with the significance value which is more than 0.05 ($0.771 > 0.05$). It can be concluded that the hypothesis that stated that Attitude has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta was rejected. The results of this study are support the research conducted by Karimi et al. (2021) which states that attitudes have no significant relationship with pro-environmental intentions. In addition, research conducted by Vicente-Molina et al. (2013) also stated that attitudes were not a significant variable in

explaining pro-environmental behavior. Another study conducted by Hernawati and Saputro (2020) also states that attitudes did not affect environmental behavior. The students tend to support the Dominant Social Paradigm (DSP) rather than the New Ecological Paradigm (NEP). The attitude of the DSP is oriented towards human interests that are centered on economic growth, while the NEP is oriented towards the interests of protecting nature and environmental sustainability. This attitude is inconsistent with the concept of environmental protection and sustainability. A high DSP attitude cannot influence environmental behavior intention. In addition, attitudes can also be negative because of the inconsistencies between attitudes and behavioral intentions.

The analysis results show that subjective norm has no effect on environmental behavior intention. It is supported with the significance value which is more than 0.05 ($0.107 > 0.05$). Therefore, the hypothesis that states that the Subjective Norm has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta was rejected. The results of this study are in line with research conducted by Nu'man and Noviati (2021) which states that subjective norms cannot predict pro-environmental behavior intentions. Research conducted by Hasan and

Suciarto (2020) also states that subjective norms cannot influence the intention to buy organic food because subjective norms or pressure comes from other people and not from within the person himself. It is possible for the subjective norm to be rejected because the students used as the average sample are already at the stage where they already have their stance, have rational thinking, and tend to be independent. In addition, students who come from highly educated groups already have awareness and concern for the environment.

The analysis results show that perceived behavioral control has a positive effect on environmental behavior intention. It is supported with the significance value which is less than 0.05 ($0.038 < 0.05$). It can be concluded that the hypothesis stating that Perceived Behavioral Control has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta was accepted. The results of this study are in line with research conducted by Nu'man and Noviati (2021) which states that perceived behavioral control has a significant influence on pro-environmental intentions. In addition, research conducted by Kumar and Anand (2015) states that someone who can control their behavior towards green practices shows positive green behavior. Each individual has

a strong belief that they can carry out a particular action and that action can be realized under their supervision. Based on research results, students have the control and ability to increase environmental behavior intentions.

The analysis results show that environmental sensitivity has a positive effect on environmental behavior intention. It is supported with the significance value which is less than 0.05 ($0.000 < 0.05$). It can be concluded that the hypothesis states that Environmental Sensitivity has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta accepted. The results of this study are consistent with research conducted by Susilowati et al. (2020) which states that there is a direct influence between environmental sensitivity and the intention to act on the environment. Research conducted by Yildiz et al. (2011) also stated that environmental sensitivity influences environmental behavior. Information about the environmental damage can foster student environmental sensitivity. Students' high environmental sensitivity to the surrounding environment can be followed by an increase in environmental behavior intentions.

The analysis results show that gender has no effect on environmental behavior

intention. It is supported with the significance value which is more than 0.05 ($0.768 > 0.05$). Therefore, the hypothesis that states that gender has effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta was rejected. The results of this study are support research conducted by Hines et al. (1987) which states that there is no relationship between gender and responsible environmental behavior. Research conducted by Scannell and Gifford (2010) also states that gender did not significantly predict the pro environmental behavior. These results are supported by the call for gender equality which can blur the roles gap between men and women. Every individual has the same rights and obligations to act. Male and female students currently have an equal level of awareness and knowledge related to environmental damage that can encourage them to develop environmental behavior intention and ultimately can increase their participation on environmental behavior.

CONCLUSION AND RECOMMENDATION

Based on the analysis results, the following conclusions are as follows:

1. Environmental Accounting Knowledge has a positive effect on the

Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta. These results are evidenced by the significance value of 0.045 less than 0.05. It means that the better the environmental accounting knowledge students have, the better their environmental behavior intentions.

2. Attitude has no positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta. These results are evidenced by the significance value of 0.771 greater than 0.05. The significance value that exceeds 0.05 indicates that the attitude has no positive effect on environmental behavior intention.
3. Subjective Norm has no positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta. This result is proven by the significance value of 0.107 which is more than 0.05. The significance value that exceeds 0.05 indicates that the subjective norm has no positive effect on environmental behavior intention.
4. Perceived Behavioral Control has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta. These results are evidenced by the significance value of 0.038 which

is smaller than 0.05. It means that the better one's perceived behavioral control, the higher one's environmental behavior intention.

5. Environmental Sensitivity has a positive effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta. These results are evidenced by the significance value of 0.000 which is less than 0.05. It means that the higher the student's environmental sensitivity, the higher the student's environmental behavior intention.
6. Gender has no effect on the Environmental Behavior Intention of accounting students at Universitas Negeri Yogyakarta. These results are evidenced by the significance value of 0.768 is more than 0.05. The significance value that exceeds 0.05 indicates that the gender has no effect on environmental behavior intention.

Based on the research conclusions above, the research recommendation is as follows:

1. For Further Research
 - a. The sample used was only Universitas Negeri Yogyakarta accounting students, and the research results cannot be generalized. Future researchers should be able to use a wider population and sample by

involving several other universities in Yogyakarta that have accounting study programs.

- b. Future research can use other variables that support research on environmental behavior intentions.
- c. The questionnaire as the data collection can be carried out offline, and the researchers can supervise students in filling out the questionnaire.
- d. The researchers can use questionnaires from other researchers that adapted to Indonesian people's understanding.

2. For Accounting Students

- a. Accounting students at Universitas Negeri Yogyakarta can increase their environmental accounting knowledge by attending lectures and seminars or outreach activities both within and outside the university.
- b. Accounting students at Universitas Negeri Yogyakarta can turn a negative attitude into a positive attitude towards environmental behavior intentions by being more concerned with the environment than self-benefit.
- c. Accounting students at Universitas Negeri Yogyakarta can build

confidence and ability that they can save the surrounding environment through increasing their environmental behavior intention.

- d. Accounting students at Universitas Negeri Yogyakarta can increase environmental sensitivity by following existing environmental issues through social media and other media.

3. For Lecturers

Based on the research results, lecturers or teaching staff at the Faculty of Economics and Business, Universitas Negeri Yogyakarta can increase students' understanding of environmental accounting through intermediate financial accounting courses.

4. For Universities

The Universitas Negeri Yogyakarta in general, and Faculty of Economics and Business, in particular, can carry out activities such as socialization and seminar activities. These activities are expected to increase or maintain students' environmental accounting knowledge, attitudes, subjective norms, perceived behavioral control, environmental sensitivity, and students' environmental behavior intention.

BIBLIOGRAPHY

- Ajzen, I. (1985). From Intentions to Actions: A Theory of Planned Behavior. *Action Control*, 11–39.
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Ajzen, I. (2002). Perceived Behavioral Control, Self-Efficacy, Locus of Control, and the Theory of Planned Behavior. *Journal Of Applied Social Psychology*, 4(32), 665–683.
- Ajzen, I. (2011). The Theory of Planned Behaviour: Reactions and Reflections. *Psychology and Health*, 26(9), 1113–1127. <https://doi.org/10.1080/08870446.2011.613995>
- Ajzen, I., & Driver, B. L. (1992). Application of the Theory of Planned Behavior to Leisure Choice. *Journal of Leisure Research*, 24(3), 207–224. <https://doi.org/10.1080/00222216.1992.11969889>
- Ajzen, I., Joyce, N., Sheikh, S., & Cote, N. G. (2011). Knowledge and the Prediction of Behavior: The Role of Information Accuracy in the Theory of Planned Behavior. *Basic and Applied Social Psychology*, 33(2), 101–117. <https://doi.org/10.1080/01973533.2011.568834>
- Bagozzi, R. P., Gopinath, M., & Nyer, P. U. (1999). The Role of Emotions in Marketing. *Journal of Academy Marketing Science*, 27(2), 184–206.
- Chen, C. L., & Tsai, C. H. (2016). Marine Environmental Awareness among University Students in Taiwan: a Potential Signal for Sustainability of the Oceans. *Environmental Education Research*, 22(7), 958–977. <https://doi.org/10.1080/13504622.2015.1054266>
- Cheng, T. M., & Wu, H. C. (2015). How do Environmental Knowledge, Environmental Sensitivity, and Place Attachment Affect Environmentally Responsible Behavior? An Integrated Approach for Sustainable Island Tourism. *Journal of Sustainable Tourism*, 23(4), 557–576. <https://doi.org/10.1080/09669582.2014.965177>
- Cordano, M., Ellis, K. M., & Scherer, R. F. (2003). Natural Capitalists: Increasing Business Students' Environmental Sensitivity. *Journal of Management Education*, 27(2), 144–157. <https://doi.org/10.1177/1052562903251417>
- Darma, B. (2021). *Statistika Penelitian Menggunakan SPSS (Uji Validitas, Uji Reliabilitas, Regresi Linier Sederhana, Regresi Linier Berganda, Uji t, Uji F, R2)*. Guepedia.
- De Groot, J., & Steg, L. (2007). General Beliefs and the Theory of Planned Behavior: The Role of Environmental Concerns in the TPB. *Journal of Applied Social Psychology*, 37(8), 1817–1836. <https://doi.org/10.1111/j.1559-1816.2007.00239.x>
- Dunlap, R., Liere, K. D. Van, Mertig, A. G., & Jones, R. E. (2000). Measuring Endorsement of the New Ecological Paradigm: A Revised NEP Scale. *Journal of Social Issues*, 56(3), 425–442. <https://doi.org/10.1111/0022-4537.00176>
- Fishbein, M., & Manfredo, M. J. (1992). A Theory of Behavior Change. *Influencing Human Behavior*, 24(1), 29–50.
- Folkes, V. S. (1988). Recent Attribution Research in Consumer Behavior: A Review. *Journal of Consumer Research*, 14(March), 548–565.
- Hansmann, R., & Binder, C. R. (2020). Determinants of Different Types of Positive Environmental Behaviors: An Analysis of Public and Private Sphere Actions. *Sustainability*, 12(20), 1–30. <https://doi.org/10.3390/su12208547>

- Harmuningsih, D., & Saleky, S. R. J. (2017). Pengetahuan, Persepsi dan Sikap Generasi Muda Tentang Perubahan Iklim dan Pengaruhnya Terhadap Niat Perilaku Pro-Lingkungan. *SPECTA Journal of Technology*, 1(3), 23–32. <https://doi.org/10.35718/specta.v1i3.84>
- Hasan, H. N., & Suciarto, S. (2020). The Influence of Attitude, Subjective Norm and Perceived Behavioral Control towards Organic Food Purchase Intention. *Journal of Management and Business Environment (JMBE)*, 1(2), 132–153. <https://doi.org/10.24167/jmbe.v1i2.2260>
- Hernawati, R. I., & Saputro, D. F. H. (2020). Pengaruh Environmental Mahasiswa terhadap Sustainability Environmental. *Jurnal Riset Akuntansi (JUARA)*, 10(1), 56–65. <https://doi.org/10.1109/MPRV.2010.77>
- Hines, J. M., Hungerford, H. R., & Tomera, A. N. (1987). Analysis and synthesis of research on responsible environmental behavior: A meta-analysis. *Journal of Environmental Education*, 18(2), 1–8. <https://doi.org/10.1080/00958964.1987.9943482>
- Hungerford, H. R., & Volk, T. L. (1990). Changing Learner Behavior through Environmental Education. *Journal of Environmental Education*, 21(3), 257–270. <https://doi.org/10.1080/00958964.1990.10753743>
- Imura, S., Yano, K., & Ishii, Y. (2022). Environmental Sensitivity in Adults: Psychometric Properties of the Japanese Version of the Highly Sensitive Person Scale 10-Item Version. *Journal of Personality Assessment*. <https://doi.org/10.1080/00223891.2022.2047988>
- Iskandar, Setiawati, L., Diyanti, F., & Sari, D. M. (2021). Student's Literacy on Green Accounting Concept and its Challenges Ahead. *Journal of Educational and Social Research*, 11(6), 269–276. <https://doi.org/10.36941/jesr-2021-0146>
- Kaiser, F. G., & Fuhrer, U. (2003). Ecological Behavior's Dependency on Different Forms of Knowledge. *Applied Psychology*, 52(4), 598–613. <https://doi.org/10.1111/1464-0597.00153>
- Kaiser, F. G., & Gutscher, H. (2003). The Proposition of a General Version of the Theory of Planned Behavior: Predicting Ecological Behavior. *Journal of Applied Social Psychology*, 33(3), 586–603.
- Karimi, S., Liobikienė, G., Saadi, H., & Sepahvand, F. (2021). The Influence of Media Usage on Iranian Students' Pro-Environmental Behaviors: An Application of the Extended Theory of Planned Behavior. *Sustainability*, 13(15), 1–19. <https://doi.org/10.3390/su13158299>
- Kennedy, E. H., & Dzialo, L. (2015). Locating Gender in Environmental Sociology. *Sociology Compass*, 9(10), 920–929. <https://doi.org/10.1111/soc4.12303>
- Kumar, K. P., & Anand, B. (2015). The Impact of Innovation, Green Advertising and Perceived Behavioral Control on Green Consumer Behavior. *Scholars Journal of Economics, Business and Management*, 2(2A), 182–190. <http://saspjournals.com/sjebm>
- Lee, Y. ki, Kim, S., Kim, M. seong, & Choi, J. gu. (2014). Antecedents and Interrelationships of Three Types of Pro-Environmental Behavior. *Journal of Business Research*, 67(10), 2097–2105. <https://doi.org/10.1016/j.jbusres.2014.04.018>
- Mahyarni. (2013). Sebuah Kajian Historis tentang Perilaku. *Jurnal El-Riyasah*, 4(1), 13–23. <http://ejournal.uin-suska.ac.id/index.php/elriyasah/article/view/17/13%0Ask25>

- Mancha, R. M., & Yoder, C. Y. (2015). Cultural Antecedents of Green Behavioral Intent: An Environmental Theory of Planned Behavior. *Journal of Environmental Psychology*, 43, 145–154.
<https://doi.org/10.1016/j.jenvp.2015.06.005>
- McCright, A. M., & Xiao, C. (2014). Gender and Environmental Concern: Insights from Recent Work and for Future Research. *Society and Natural Resources*, 27(10), 1109–1113.
<https://doi.org/10.1080/08941920.2014.918235>
- Niaura, A. (2013). Using the Theory of Planned Behavior to Investigate the Determinants of Environmental Behavior among Youth. *Environmental Research, Engineering and Management*, 63(1), 74–81.
<https://doi.org/10.5755/j01.erem.63.1.2901>
- Nu'man, T. M., & Noviati, N. P. (2021). Perilaku Sadar Lingkungan dalam Perspektif Theory of Planned Behavior: Analisis terhadap Intensi Penggunaan Kantong dan Sedotan Plastik pada Mahasiswa. *Jurnal Ecopsy*, 8(2), 165–177.
<https://doi.org/10.20527/ecopsy.2021.10016>
- Prontiyastuti, M. (2017). The Effect of Gender Differences on Pro Environmental Behavior in Directorate General BINAPENTA & PKK, Ministry of Manpower. *Jurnal Ilmiah Pendidikan Lingkungan Dan Pembangunan*, 18(1), 21–27.
<https://doi.org/10.21009/PLPB>
- Putrawan, I. M. (2015). Measuring New Environmental Paradigm based on Students' Knowledge about Ecosystem and Locus of Control. *Eurasia Journal of Mathematics, Science and Technology Education*, 11(2), 325–333.
<https://doi.org/10.12973/eurasia.2015.1336a>
- Raman, R. A. (2016). Attitudes and Behavior of Ajman University of Science and Technology Students Towards the Environment. *IAFOR Journal of Education*, 4(1), 69–88.
<https://doi.org/10.22492/ije.4.1.04>
- Scannell, L., & Gifford, R. (2010). The relations between natural and civic place attachment and pro-environmental behavior. *Journal of Environmental Psychology*, 30(3), 289–297.
<https://doi.org/10.1016/j.jenvp.2010.01.010>
- Schultz, P. W. (2001). The Structure of Environmental Concern: Concern for Self, Other People, and the Biosphere. *Journal of Environmental Psychology*, 21(4), 327–339.
<https://doi.org/10.1006/jev.2001.0227>
- Scott, D., & Willits, F. K. (1994). Attitudes and Behavior: A Pennsylvania Survey. *Environment and Behavior*, 26(2), 239–260.
<https://doi.org/10.1177/001391659402600206>
- Sivek, D. J. (2002). Environmental Sensitivity among Wisconsin High School Students. *Environmental Education Research*, 8(2), 155–170.
<https://doi.org/10.1080/13504620220128220>
- Suartana, I. W. (2010). Akuntansi Lingkungan Dan Triple Bottom Line Accounting: Paradigma Baru Akuntansi Bernilai Tambah. *Jurnal Bumi Lestari*, 10(1), 105–112.
- Suharso, P. (2012). *Metode Penelitian Kuantitatif Untuk Bisnis: Pendekatan Filosofi dan Praktis*. PT Indeks.
- Susilowati, D., Miarsyah, M., & Sigit, D. V. (2020). The Influence of Environmental Sensitivity, Knowledge and Desire Issues (Intention To Act) with Students Behaviour as State Citizens Towards Environment. *International Journal for Educational and Vocational Studies*, 2(8), 742–753.
<https://doi.org/10.29103/ije.2020.2.8.276>

- 4
- Susmus, T., & Babacan, O. (2015). Research on the Determination of the University Students' Environmental Accounting Perspective: The Case of Ege University. *Economic and Social Development (Book of Proceedings)*, 223–234.
- Ván, H. (2012). Environmental Accounting—A New Challenge for the Accounting System. *Public Finance Quarterly*, 57(4), 437–452.
<http://www.asz.hu/public-finance-quarterly-articles/2012/environmental-accounting-a-new-challenge-for-the-accounting-system/a-437-452-vanh-2012-4.pdf>
- Vicente-Molina, M. A., Fernandes-Sainz, A., & Izagirre-Olaizola, J. (2013). Environmental Knowledge and Other Variables affecting Pro-Environmental Behaviour: Comparison of University Students From Emerging and advanced Countries. *Journal of Cleaner Production*, 1–20.
<https://doi.org/10.1016/j.jclepro.2013.05.015>.This
- Xiao, C., & Hong, D. (2010). Gender Differences in Environmental Behaviors in China. *Population and Environment*, 32(1), 88–104.
<https://doi.org/10.1007/s11111-010-0115-z>
- Xiao, Y. (2019). Research on Environmental Accounting Information Disclosure under the Background of Sustainable Development. *IOP Conference Series: Materials Science and Engineering*, 677(2), 1–5.
<https://doi.org/10.1088/1757-899X/677/2/022133>
- Yildiz, N. D., Yilmaz, H., Demir, M., & Toy, S. (2011). Effects of Personal Characteristics on Environmental Awareness; a Questionnaire Survey with University Campus People in a Developing Country, Turkey. *Scientific Research and Essays*, 6(2), 332–340.
<https://doi.org/10.5897/SRE10.719>
- Yılmaz, N., & Erkal, S. (2016). Determining Undergraduate Students' Environmental Awareness and Environmental Sensitivity. *World Journal of Environmental Research*, 6(2), 67–74.
- Zagzebski, L. (2007). What is Knowledge? In J. Greco & E. Sosa (Eds.), *The Blackwell Guide to Epistemology* (First Edit, pp. 92–116). Blackwell Publishing Ltd.
<https://doi.org/10.1111/b.9780631202912.1998.x>
- Zelezny, L. C., Chua, P.-P., & Aldrich, C. (2000). New Ways of Thinking about Environmentalism: Elaborating on Gender Differences in Environmentalism. *Journal of Social Issues*, 56(3), 443–457.
<https://doi.org/10.1111/0022-4537.00177>