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Assessment of Students' Knowledge, Attitudes, and Perceptions Towards Green Accounting Concepts in the Context of a Green Economy	
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2 Zikra Supri ³ Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Palopo, Indonesia	
ABSTRAK	
<p>Penelitian ini bertujuan untuk mengetahui Evaluasi Pengetahuan, Sikap, dan Persepsi Mahasiswa terhadap Konsep Akuntansi Hijau dalam Konteks Ekonomi Hijau. Penelitian ini dilakukan di Universitas Muhammadiyah Palopo. Sampel yang digunakan dalam penelitian ini adalah sebanyak 133 responden. Metode yang digunakan pada penelitian ini yaitu purposive sampling. Teknik analisis data yang digunakan dalam penelitian ini yaitu analisis regresi linear berganda. Hasil penelitian ini menunjukkan tiga variabel tidak berpengaruh terhadap kontek ekonomi hijau, sedangkan satu variabel berpengaruh positif terhadap konteks ekonomi hijau.</p>	
Kata Kunci:	Pengetahuan; Sikap; Persepsi; akuntansi hijau; ekonomi
Assessment of Students' Knowledge, Attitudes, and Perceptions Towards Green Accounting Concepts in the Context of a Green Economy	
ABSTRACT	
<p>This study aims to evaluate the Knowledge, Attitudes, and Perceptions of Students towards the Concept of Green Accounting in the Context of the Green Economy. The research was conducted at Muhammadiyah University of Palopo. A total of 133 respondents were sampled for this study. The research employed a purposive sampling method. Data analysis techniques used in this study involve multiple linear regression analysis. The results indicate that three variables have no significant influence on the green economy context, while one variable positively impacts the green economy context.</p>	
Keywords:	<i>Knowledge; Attitude; Perception; green accounting; economics.</i>



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INTRODUCTION

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

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

The green accounting concept can be described as the production process within a company that utilizes its resources more efficiently and effectively to achieve corporate sustainability (Ulupui et al., 2020). Singh et al. (2019) posited that green accounting reflects the environmental impact resulting from all of a company's productive and corporate activities (Gonzalez & Peña-Vinces, 2022). Green accounting introduces a novel concept in the realm of accounting, emphasizing that companies should not solely focus on profitability but also recognize their responsibility for the potential environmental impacts arising from their business operations (Al-Dhaimesh, 2020; Andrian & Pangestu, 2022; Wiredu et al., 2023). This necessitates the allocation of resources to environmental remediation activities (Wara et al., 2023). A green economy is an economy that produces no pollution or waste and is highly efficient in its use of energy, water, and materials (Erwinsyah, 2021; Wahyuni et al., 2022). A green economy also exemplifies deliberate and planned measures to reduce carbon emissions, thus fostering a low-emission economy that is aligned with climate change mitigation (Ahmed et al., 2022; Tao et al., 2022; Tavita et al., 2023). Meanwhile, the green economy concept refers to an economic approach aiming to enhance societal well-being, achieve social equity, and significantly reduce the potential for environmental harm (Rosanti et al., 2022).

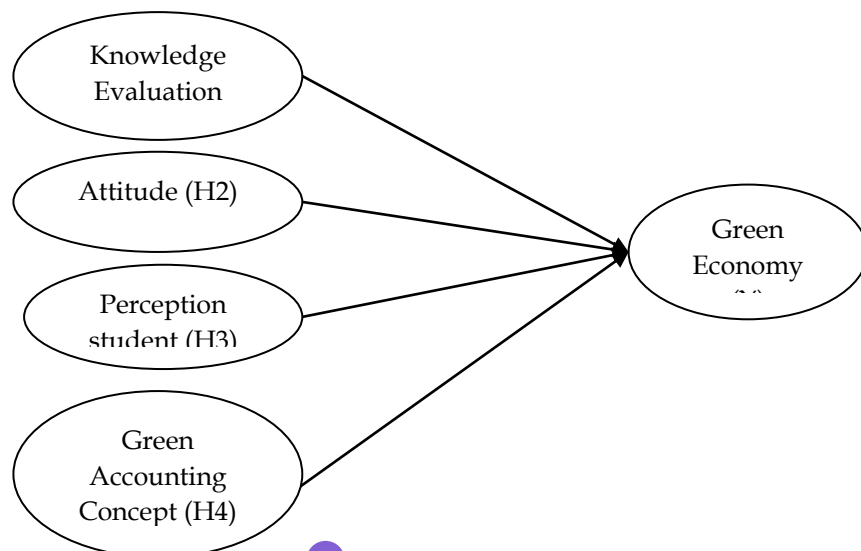
Understanding students' knowledge and attitudes towards the concept of green accounting is essential. Students represent the future leaders and the next generation of the nation (Utami & Nanda, 2019; Zhafira et al., 2020). Therefore, it is crucial for students to possess positive knowledge and attitudes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

actions they might take in relation to situations or challenges they encounter (Syamaun, 2019).

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

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

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



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Figure 1. Research Model

Source: Research Data, 2023

RESEARCH METHODS

This study employs a quantitative method, which can be described as a research approach grounded in positivist thinking. This method is utilized to investigate a specific population or sample, gather data through research instruments, and analyze data quantitatively or statistically, aiming to test pre-established hypotheses (Sugiyono, 2019). The goal is to evaluate the research hypotheses related to the variables under investigation. The tested data will serve as the basis for drawing conclusions in this study, which will either support or refute the formulated hypotheses based on theoretical review.

The population for this study comprises all 7th-semester students from Class A of the Faculty of Economics and Business at Muhammadiyah University, Palopo. Consistent with perspective Sugiono (2008), the author chose a simple random sampling approach, where samples were taken randomly without considering any existing strata within the population. This study's findings align with the research (Listiorini, 2018) suggesting that with this approach, every sampling unit has an equal opportunity to be selected or to represent the population. The sample size was calculated using Slovin's formula as follows:

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

Information:

n = Sample size

N = Population size

e = Significance level refers to the tolerable error threshold in the sample

$$n = \frac{200}{1 + (200 \times 0,05)^2}$$

$$n = \frac{200}{1 + 0,5}$$

$$n = 133$$

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

RESULTS AND DISCUSSION

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

Table 1.
Validation Test Results

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

2	Attitude	X1.4	0,750	9	Valid
		X2.1	0,627		Valid
		X2.2	0,509		Valid
		X2.3	0,621		Valid
		X2.4	0,307		Valid
3	Perception student	X3.1	0,380		Valid
		X3.2	0,433	10	Valid
		X3.3	0,531		Valid
		X3.4	0,283		Valid
4	Green Accounting Concept	X4.1	0,303		Valid
		X4.2	0,320		Valid
		X4.3	0,452		Valid
		X4.4	0,203		Valid
5	Green Economy	Y ₁	0,292		Valid
		Y ₂	0,337		Valid
		Y ₃	0,419		Valid
		Y ₄	0,195		Valid

Source: Research Data, 2023

1 based on the results of the validity test, it can be concluded that each statement in the questionnaire has a Pearson correlation greater than 0.1. These results confirm that each statement has met the standards of validity and reliability in the context of this study. 17

Table 2.
Reliability Test Results

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

Source: Research Data, 2023

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

Table 3.
Descriptive statistical Test Results

Variable	N	Min	Maks	Mean	Std. Deviation
Knowledge Evaluation	133	4,00	20,00	17,9248	2,71255

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Attitude	133	4,00	20,00	17,3835	2,63059
Perception student	133	4,00	20,00	16,5263	2,98120
Green Accounting Concept	133	4,00	20,00	16,0150	3,27059
Green Economy	133	4,00	20,00	16,5038	3,24417
Valid N (listwise)	133				

Source: Research Data, 2023

The knowledge evaluation has a minimum value range of 4.00 to a maximum value of 20.00, with an average of about 17.9248 and a standard deviation of 2.71255. The average of 17.9248 reflects a generally high level of knowledge evaluation in respondents.

Attitude (X2) has a value range between 4.00 to 20.00, with an average of about 17.3835 and a standard deviation of 2.63059. An average of 17.3835 indicates that respondents' overall attitudes also tend to be quite high.

The range of values for student perception (X3) spans from 4.00 to 20.00, with a mean of approximately 16.5263 and a standard deviation of 2.98120. This average suggests a generally high level of student perception.

The green accounting concept (X4) presents values between 4.00 and 20.00 for both minimum and maximum. The mean value stands at approximately 16.0150, accompanied by a standard deviation of 3.27059, indicating a relatively high level of comprehension of the green accounting concept.

The green economy (Y) yields values from 4.00 to 20.00 for both the lower and upper bounds. With an average of about 16.5038 and a standard deviation of 3.24417, it portrays a considerably elevated level of the green economy. Subsequent to these findings, classical assumption tests were executed, encompassing the normality test, multicollinearity test, and heteroskedasticity test, to ascertain that the study's data adheres to the requisite classical assumptions

Table 4.
Normality Test Results

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

Source: Research Data, 2023

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

Table 5.

Multicollinearity Test Results

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

Source: Research Data, 2023

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

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

Table 6.
Heteroscedasticity Test Results

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

Source: Research Data, 2023

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

Table 7.
Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.
	B	Std. Error			
(Constant)	1,845	1,127		1,637	0,104
X ₁	0,025	0,076	0,021	0,334	0,739
X ₂	0,041	0,094	0,033	0,430	0,668
X ₃	0,088	0,090	0,081	0,978	0,330
X ₄	0,752	0,070	0,758	10,809	0,000

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Adjusted R Square	0,712
Sig. F	0,000

Source: Research Data, 2023

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

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

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

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

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

In this research, the coefficient of determination is assessed through the adjusted R². The value of adjusted R² for this study is presented in Table 7. As observed in Table 7, the adjusted R² value is 0.712, indicating that 71% of the variation in the green economy context is influenced by variations in the evaluation of knowledge, attitudes, student perceptions, and the concept of green

accounting. The remaining variation is explained by other variables outside of this model.

Hypothesis testing or t test is performed to determine the influence of one independent variable individually in explaining the variation of the dependent variable. This test is carried out by comparing the results of significant values with $\alpha = 0.05$. Based on the results of the study shown in Table 7, it shows that the level of significance to knowledge evaluation (X1) of 0.739 is greater than the value of $\alpha = 0.05$. This suggests that the first hypothesis (H1) is rejected because knowledge evaluation has no positive effect on the green economy which means there is no relationship between knowledge evaluation in the context of a green economy. The cause of insignificant occurrence between knowledge evaluation of the green economy context is due to lack of awareness of environmental consequences. Therefore, knowledge evaluation alone may not be enough to stimulate green economy action if individuals are not aware of the urgency of environmental protection.

For the second hypothesis test, as derived from Table 7, the significance level regarding attitude (X2) is 0.668, which is greater than the threshold of $\alpha = 0.05$. This indicates that the second hypothesis (H2) is rejected, as attitude does not have a positive influence on the green economy, suggesting no relationship between attitude and the green economy. This can be attributed to various factors such as the discrepancy between attitude and action, cost considerations, entrenched consumption habits, the influence of social norms, constraints in access and green infrastructure, external factors like regulations, limited individual impact perception, and an inadequate understanding of the benefits of green economic practices. Efforts towards fostering green behavioral changes should encompass education, shifts in social norms, economic incentives, and supportive policies.

The third hypothesis test, as shown in Table 7, reveals a significance level for student perceptions (X3) of 0.330, which is greater than the threshold of $\alpha = 0.05$. This suggests that the third hypothesis (H3) is rejected since student perceptions do not have a positive influence on the green economy, indicating no relationship between student perceptions and the green economy. This can be attributed to several influencing factors, including students' limited awareness, insufficient education, inadequate incentives, social norms, local context, and resource constraints. All these factors might contribute to the non-influence of student perceptions on the green economy.

For the fourth hypothesis test, based on the findings presented in Table 7, the significance level of the effectiveness of the accounting information system (X4) is 0.000, which is less than the threshold of $\alpha = 0.05$. This indicates that the fourth hypothesis (H4) is accepted, asserting that the green accounting concept positively influences the green economy. This implies a direct correlation between the green accounting concept and the green economy. This also enables companies to gauge their environmental impact. The green accounting concept assists businesses in adhering to increasingly stringent environmental

regulations, allowing them to sidestep sanctions and legal complications. Companies that incorporate green accounting and perform well environmentally can gain a competitive edge and receive support from environmentally-conscious consumers. Therefore, the green accounting concept is not merely a reporting tool but also an effective instrument in promoting green economic practices and contributing to sustainable economic development.

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

CONCLUSION

The crux of this study is that while the evaluation of knowledge, attitudes, and student perceptions do not exert a significantly positive influence on the green economy, the concept of green accounting significantly and positively impacts the green economy. These findings underscore the importance of understanding and awareness concerning the green accounting concept in promoting green economic practices. This research contributes insights into the determinants influencing the green economy and bears significant implications for further studies and decision-making, particularly in the advancement of accounting information system technologies and the practice of green economies at various levels.

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