STUDENT PARTICIPATION IN THE GREEN ACCOUNTING SOCIETY PROGRAM: ITS IMPACT ON ENVIRONMENTAL AWARENESS

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Abstract
This study aims to determine whether student participation in the green accounting society program can affect environmental awareness. This research method uses quantitative methods using purposive sampling method with a sample of respondents selected purposively. Data were collected through a questionnaire which included variables of student participation, Green Accounting Society, and environmental awareness. The population in this study were 7th semester class A students at the Faculty of Economics & Business, Universitas Muhammadiyah Palopo. Data analysis techniques were carried out using the Statistical Package for the Social Sciences (SPSS) 25th edition application. The results of this study indicate that student participation has no significant effect on environmental awareness, while the green accounting society has a significant effect on environmental awareness.

Kata kunci: Students Participation, Green Accounting Society, Environmental Awareness, Sustainability

1. INTRODUCTION

Industry players are currently engaged in fierce competition to create products with high added value, as part of their strategy to maintain a competitive advantage in the midst of global competition that is getting tighter every year (Rosaline & Wuryani, 2020). However, some actors in the industry may place more emphasis on improving product quality without fully considering the environmental implications. The growing awareness of environmental and sustainability issues has become a major concern in various sectors, including in the business field and in the accounting discipline (Nyoman & Werastuti, 2022).

Companies are increasingly expected to integrate sustainable practices into their operations, and the use of sustainable accounting is becoming an essential tool in measuring and reporting environmental impacts and sustainability measures. (Chairia et al., 2022). The application of this environmental accounting concept in companies encourages them to improve their ability to address the environmental issues they face, with the aim of minimizing negative impacts on the environment. (Maama & Gani, 2022).

The results of research from Gabriella & Sugiarto (2020) reveal that in the campus world, students lack awareness and environmentally friendly behavior, so students are required to participate in the campus environment. This research is in line with Sudiarto (2022) who states that students as agents of societal change have an undeniable role in shaping the direction of this movement. They are a group full of energy, open-minded, and passionate about creating change. In an effort to maximize students' potential as agents of environmental change, many higher education institutions have introduced programs that support an understanding of environmental sustainability.

The results of research from Rounaghi (2019) state that environmental accounting can be applied on a large scale and small scale systematically or based on the basis needed. This research is in line with Gonzalez & Peña-Vinces (2022); Ramos et al. (2023); Sukmadilaga et al. (2023) which states that the form of environmental accounting selection by companies reflects the objectives and reasons for its use. The use of green accounting encourages companies to

improve and support the transparency of their environmentally friendly operations (K. A. K. Saputra et al., 2021). In addition, green accounting assists organizations in implementing strategies to address environmental issues, which have an impact on the Company's good reputation (Saija et al., 2023). It also serves as an organizational commitment to encourage society to engage in environmentally friendly economic activities, which is a way for companies to demonstrate their commitment to improving the environment.

Deswanto (2022) research states that awareness of the environmental crisis and the need for sustainable action has become one of the most pressing issues on the global agenda today. Climate change, environmental degradation and the decline of natural resources have sparked widespread concern about the future of our planet. This study aims to investigate the influence of environmental awareness among students on the company's response in the face of increasingly fierce industry competition. In this context, companies tend to focus on improving product quality without considering the environmental implications. On the contrary, increasing awareness of environmental and sustainability issues encourages companies to adopt sustainable practices (Majidah & Aurora, 2023). Environmental awareness has become one of the most important issues facing the world today. Climate change, environmental degradation, and declining quality of natural resources have pushed the global community to seek sustainable solutions (Rahman et al., 2019).

In the academic context, there are still few studies that explore the role of students in supporting green accounting practices and environmental awareness. One important initiative that has emerged in this context is the green accounting society program. Such programs integrate accounting principles with sustainability issues, providing students with opportunities to participate in activities that encourage a deeper understanding of the environmental impact of economic activities (Faizah, 2020; Gharib et al., 2023; Iqbal et al., 2018). In this context, green accounting programs aim to bridge the gap between traditional accounting practices and the pressing need for environmental sustainability by instilling a sense of environmental responsibility among students.

Previous studies have tried to understand the impact of such programs on students' environmental awareness. For example, participation in environmental programs in higher education has great potential to change students' attitudes and actions regarding environmental issues (Al-Zohbi & Pilotti, 2023; Sudiarto, 2022). Involving students in environmental programs not only enhances their understanding of sustainability, but also motivates them to become active advocates for a greener future (Nguyen et al., 2023). From the description above, a problem formulation can be drawn whether student participation in the green accounting society program can affect environmental awareness. Therefore, the purpose of this study is to determine whether student participation in the green accounting society program can affect environmental awareness.

According to Sudiarto (2022) states that student participation refers to the active involvement of students in activities, organizations, or initiatives on or off campus that aim for personal, social, or academic development. They have the potential as agents of change who influence campus policies and promote sustainable practices (Sari, 2022). Student involvement enhances students' leadership skills, cooperation, and understanding, and provides opportunities to contribute to the university community.

He & Li (2023); Tu & Huang (2015) stated that green accounting is an approach in accounting that considers the environmental impact of economic activity, by measuring, reporting, and integrating environmental information in financial statements and decision making (Al-Dhaimesh, 2020). This study bases itself on the principles of green accounting to evaluate

the impact of students' participation in the green accounting society on their environmental awareness.

Ramos et al. (2023); Yudawisastra et al. (2023) state that environmental awareness is the level of individual understanding of environmental issues, including an understanding of the impact of human activities on the natural environment. This research focuses on measuring and improving students' level of environmental awareness through their participation in a green accounting society that encourages pro-environmental actions, behavior change, and concern for environmental protection and sustainability.
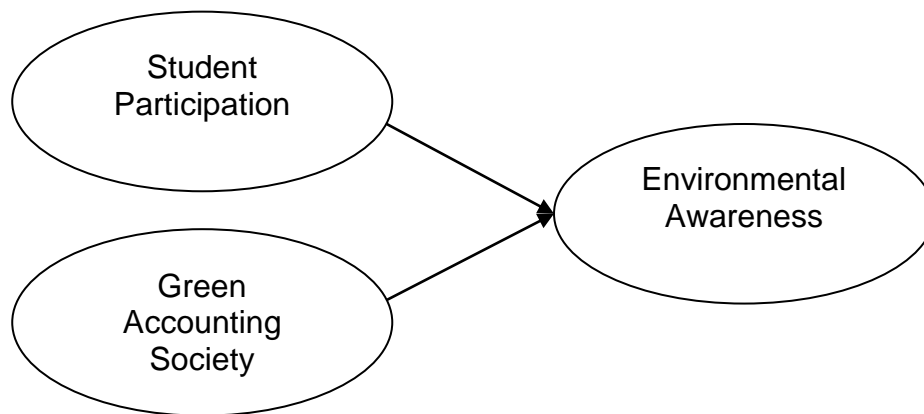

Figure 1. Framework of Thought

Research conducted by Gabriella & Sugiarto (2020); Ren et al. (2022); Wu et al. (2022) Proving that student participation in environmental programs is believed to have a positive and significant impact on environmental awareness among students. It is based on the understanding that direct experience and social involvement in sustainability activities can be a strong driver of changes in student attitudes and behavior. In addition, according to Saputra (2020) states that participation in environmental programs can also serve as role models for students, inspiring them to adopt a positive attitude towards the environment. In addition, contributions to the formation of student character and ethics can also occur through participation in environmental activities.

H_1 : Student participation has a positive and significant effect on environmental awareness

Wiguna et al. (2023) stated that the Green Accounting Society is believed to have a positive and significant impact on environmental awareness. This assumption is based on the belief that membership and active involvement in providing contextual educational opportunities, allows students to explore sustainability concepts and green accounting practices With practical experience in this activity, students not only feel the direct impact of sustainability policies but also experience positive attitude changes, building greater awareness of environmental responsibility (Rahman et al., 2019). In addition, membership in Green Accounting Society (GAS) brings students into a community that shares common goals related to sustainability, creates social engagement that reinforces positive influences and forms a culture of mutual support that promotes and strengthens environmental awareness.

H_2 : Green accounting society has a positive and significant effect on environmental awareness

2. METHODS

This research uses quantitative methods by using numerical data to answer research questions and test hypotheses, with a focus on structured data collection and statistical analysis to produce broad generalizations (Sugiyono, 2019; 133).

This study uses primary data obtained through distributing questionnaires to students who take part in the Green Accounting Society Program. The population in this study were 7th semester students of class A of the Faculty of Economics & Business, Muhammadiyah University of Palopo with a total of 200 students, while the sample consisted of 133 respondents. The source of student data was taken from PDPT Muhammadiyah Palopo University. The data analysis process was carried out using the Statistical Package for the Social Sciences (SPSS) 25 edition application. This questionnaire uses a Likert scale with a value range of 1-5, where a value of 1 indicates "strongly disagree" and a value of 5 indicates "strongly agree".

The author calculated the sample size using the Slovin formula as follows:

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

Description:

n   = Sample size
N   = Population size
e   = The significance level refers to the threshold of tolerable error in the sample

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

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

n = 133

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

The instrument will be tested with descriptive statistics. Descriptive statistics is a process that realizes the transformation of research data into a simpler and easier form that involves calculating the mean (average), median, mode, standard deviation calculation, as well as analyzing the slope of data distribution and other relevant aspects.

In addition, the validity and reliability tests were carried out. The validity test is an essential process in research with the aim of assessing whether the measuring instrument used is in accordance with the intended measurement objectives. In this context, the validity test utilizes the Person Corellation Value. The research instrument is considered valid if the Person Corellation value exceeds the 0.50 threshold. Furthermore, reliability testing is also carried out to measure the level of consistency of measurement results when measurements are repeated under similar conditions. Reliability measurement is evaluated based on the Cronbach Alpha value, where reliability is considered adequate if the Cronbach Alpha value is > 0.6 (Sugiyono, 2019;121).

In addition, a classical assumption test is conducted to ensure that the results of the statistical analysis are valid and reliable.
If the regression model does not meet the eligibility then data analysis cannot be carried out. The classical assumption test carried out consists of tests of normality, heteroscedasticity, and multicollinearity.

Furthermore, hypothesis testing uses SPSS software with multiple regression analysis. Partial test or t statistical test used for hypothesis testing provided that the hypothesis is supported if the t value is <0.05 and the beta coefficient is in line with the hypothesis.

3. RESULT AND DISCUSSION

The questionnaire distribution was carried out for approximately 2 weeks. Statistical data on respondent characteristics displays details regarding the identity of respondents based on gender. Based on the data listed in Table 1, the majority of research participants were female, with a total of 107 people or 80.5%, while the rest were male, with a total of 26 people or 19.5%.

Table 1. Respondent Characteristics

Characteristics	Description	Amount	Percentage (%)
Gender	Number of Respondents	133	100
	Male	26	19,5
	Female	107	80,5
	Number of Respondents	133	100

Source: Primary data processed with SPSS, 2023

From the data collected, the author presents the following descriptive statistics to provide an overview of the respondents in this study. Table 2 illustrates the following descriptive statistical data.

Table 2. Descriptive Statistics

	N	Min	Max	Mean	Std. Dev
Student Participation (XI)	133	11.00	25.00	22.2707	3.23599
Green Accounting Society (X2)	133	8.00	25.00	19.2707	3.53795
Environmental Awareness (Y)	133	10.00	25.00	18.9173	3.72552

Source: Primary data processed with SPSS, 2023

Student participation (X1) varied between 11.00 to 25.00, with a mean of approximately 22.2707 and a standard deviation of 3.23599. The average indicates a significant level of student participation from the respondents involved.

Green accounting society (X2) has a range of values between 8.00 and 25.00, with an average of around 19.2707 and a standard deviation of 3.53795. The average of 19.2707 indicates that the green accounting society has relatively high respondents.

Environmental awareness (Y) also shows minimum and maximum values within the range of 10.00 to 25.00. The mean is about 18.9173 with a standard deviation of 3.72552, indicating a significant level of environmental awareness.

The next step is to conduct validity and reliability testing. Validity testing aims to evaluate the level of confidence of the measurement instruments used. Meanwhile, reliability testing is intended to verify that the measurement instrument is able to capture relevant and precise information related to the variable being studied.

Table 3. Validity Test

No.	Variable	Code Instrument	Pearson Score Correlation	Description
1	Student Participation	X1.1	0.788	Valid
		X1.2	0.718	Valid
		X1.3	0.837	Valid
		X1.4	0.744	Valid
		X1.5	0.808	Valid
2	Green Accounting Society	X2.1	0.393	Valid

	X2.2	0.236	Valid
	X2.3	0.572	Valid
	X2.4	0.344	Valid
	X2.5	0.563	Valid
3 Environmental Awareness	Y.1	0.265	Valid
	Y.2	0.233	Valid
	Y.3	0.229	Valid
	Y.4	0.355	Valid
	Y.5	0.358	Valid

Source: Primary data processed with SPSS, 2023

Based on table 3 above, each statement in the questionnaire has a Pearson correlation greater than 0.1, indicating that the statements consistently measure the intended concept. This ensures that the questionnaire meets the validity standards required in this study.

Table 4. Reliability Test

No	Variable	*Cronbach's Alpha*	Description
1	Student Participation	0,746	Reliable
2	Green Accounting Society	0,729	Reliable
3	Environmental Awareness	0,712	Reliable

Source: Primary data processed with SPSS, 2023

The reliability test results showed a Cronbach's Alpha value of >0.7 which indicates that the questionnaire has good internal consistency. This means that the research instrument is stable and reliable.

Furthermore, the classical assumption test was conducted, including normality test, heteroscedasticity test, and multicollinearity test. The results obtained are that the regression equation model is normally distributed, free of multicollinearity, and free from heteroscedasticity.

Table 5. Normality Test Results

Kolmogorov-Smirnov	*Unstandardized Residual*
N	133
Asymp.Sig.(2-tailed)	0.200

Source: Primary data processed with SPSS, 2023

Based on normality testing, the AsympSig (2-tailed) significance value is 0.200, which exceeds the significance threshold value of 0.05, in accordance with the established criteria. Therefore, it can be concluded that the variables used in this study fulfill the assumption of normality.

Table 6. Multicollinearity Test Results

Variabel	*Tolerance*	VIF
Student Participation	0.698	1.432
Green Accounting Society	0.698	1.432

Source: Primary data processed with SPSS, 2023

From the analysis, it can be observed that all the variables in the research dataset exhibit tolerance values that exceed 10% and VIF (Variance Inflation Factor) values that are less than 10.These findings support the conclusion that there is no sign of multicollinearity in the research dataset.

Then, the last step in classical assumption testing is the heteroscedasticity test, which aims to assess whether there is non-uniformity in the variance of residuals between observations in the regression model. To detect the possibility of heteroscedasticity, the method used is the Glejser test by regressing the absolute residual value as the dependent variable on the independent variable.
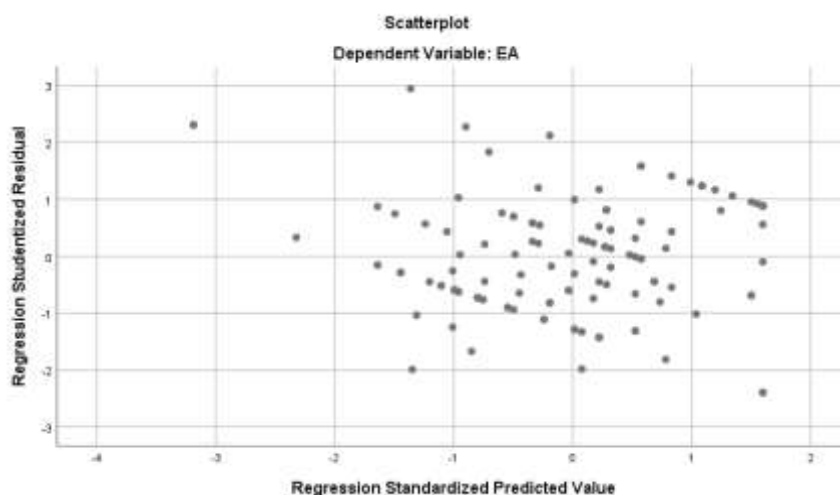

Figure 2. Heteroscedasticity Test Results

If we look at Figure 2, the data points are evenly distributed on both sides of the 0 on the Y-axis. This shows that there is no tendency of heteroscedasticity in the regression model. This confirms that the regression model does not suffer from heteroscedasticity problems, making it reliable for further analysis.

The F test is a statistical method used to compare the variances of two or more groups. It is often used in analysis of variance (ANOVA) to test whether there is a significant difference between the means of several groups.

Table 7. Uji F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	590.218	2	295.109	30.892	.000b
	Residual	1241.872	130	9.553		
	Total	1832.090	132			

Source: Primary data processed with SPSS, 2023

The F-test results in Table 7 show the F-table value of 3.07, while the F-count value obtained is 30.892. With a significance value of 0.000, which is smaller than the 5% significance level (0.000 < 0.05), it indicates that the F value is significant. This is consistent with the test results and indicates that the model used in the study is feasible to use.
The t-test is a statistical method for determining whether or not the difference between two groups is statistically significant.

Table 8. Uji T

	Test Value = 0		
	T	df	Sig. (2 – tailed)
Student Participation	1.032	132	0.304
Green Accounting Society	5.944	132	0.000

Source: Primary data processed with SPSS, 2023

This study aims to evaluate the impact of each independent variable separately on the dependent variable and involves the evaluation of statistical significance and comparison between the t-table and t-count values, by calculating the degrees of freedom (df) = n-k-1, where n is the number of samples and k is the number of independent variables. Thus, df = 133-2-1=130. Therefore, the t-table value for a 5% significance level is approximately 1.656.

Student participation (X1) has a t-count of 1.032 < t-table 1.656 with a significance level of 0.304 > 0.05, so the first hypothesis (H1) is rejected, meaning that there is no significant influence between student participation on environmental awareness.

Green accounting society (X2) has a t-value of 5.944 < t-table 1.656 with a significance level of 0.000> 0.05, so the second hypothesis (H2) is accepted, namely that there is a significant influence between green accounting society and environmental awareness.

The effect of student participation on environmental awareness has no partial effect. In this study, there was a large variation in the level of environmental awareness among respondents. Factors such as educational background, previous experience and different levels of environmental understanding may influence the extent to which participation in environmental programs affects environmental awareness.

In addition, the effectiveness of environmental programs available in higher education is also an important consideration. Programs that are poorly structured or inadequate in delivering environmental information and education may not be able to trigger significant changes in students awareness.

In some cases, the influence of external factors such as personal experiences off campus or family influences can be more dominant in shaping students' environmental awareness than participation in campus programs. Changing the level of environmental awareness is a process that requires time and consistency. A short period of student participation in the program may not be enough to create a sustainable change in environmental awareness.

Given the varied results in the literature, future research can explore the factors that influence the effectiveness of student participation in environmental programs. This can help universities and other researchers in designing programs that are more effective in increasing students' environmental awareness.

The influence of the green accounting society on environmental awareness is positive because it often acts as a provider of information and education on environmental issues. The programs they organize can increase students' understanding of environmental issues, including the impact of human activities on the ecosystem.

Participation in green accounting society activities can involve students in real actions related to the environment such as tree planting activities, waste reduction campaigns, or other environmental care activities. Through this direct experience, students can feel the positive impact of sustainable environmental actions.

Green accounting society can create a community that cares about the environment among students. A sense of solidarity and support from fellow members can strengthen

environmental awareness and motivate to contribute more effectively to environmental conservation efforts. Members of the green accounting society often serve as role models for other students in implementing environmentally responsible behaviors in order to inspire other students to adopt environmentally friendly practices.

Green accounting society promotes an understanding of social responsibility, including environmental responsibility. It creates awareness about the importance of individual or collective contributions in preserving the environment. This participation may influence students' career choices. They may be more likely to choose jobs related to the environment or environmental policy.

The Green Accounting Society often collaborates with environmental organizations and non-governmental agencies that focus on environmental conservation. These collaborations give students the opportunity to engage in concrete projects that have a positive impact on the environment, thus strengthening their awareness. Some universities have integrated sustainability and environmental approaches in their academic curriculum. The Green Accounting Society can act as a link between formal education and real practice, allowing students to relate theoretical concepts to actual environmental issues. The Green Accounting Society can also be a platform for developing research and innovation in the field of green accounting and sustainable practices. It encourages students to contribute to finding new solutions to environmental problems.

4. CONCLUSION

This study states that student participation does not have a significant effect on environmental awareness, because factors such as educational background, previous experience and different levels of environmental understanding can affect the extent to which participation in environmental programs affects environmental awareness. The brief participation of students in the program may not be enough to create sustainable changes in environmental awareness. The limitations of programs that are less structured or less effective in delivering environmental messages may also reduce their impact. In addition, the influence of external factors such as personal experiences and family influences may also be more dominant in shaping students' environmental awareness than participation in campus programs.

Green accounting society is accepted because there is a positive or significant influence between green accounting society on environmental awareness. Participation in green accounting society activities can involve students in real actions related to the environment such as tree planting activities, waste reduction campaigns, or other environmental care activities. Members of the green accounting society often serve as examples for other students in implementing responsible environmental behavior in order to inspire other students to adopt environmentally friendly practices.

Based on the results of this study, the advice that can be given to future researchers is to consider using additional variables related to the field of sustainable accounting. Further research has the potential to provide a deeper understanding of the extent to which the impact of these variables can be measured and improved. In addition, future research can further explore the factors that have an influence on the effectiveness of student participation in environmental programs.

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