THE INFLUENCE OF ENVIRONMENTAL ACCOUNTING KNOWLEDGE, ENVIRONMENTAL SENSITIVITY, AND CSR KNOWLEDGE ON ACCOUNTING STUDENTS ENVIRONMENTAL SUSTAINABILITY BEHAVIOR

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ABSTRAK

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Tujuan penelitian ini untuk menganalisis pengaruh *environmental accounting knowledge* (EAK), *environmental sensitivity* (ES) dan *corporate social responsibility knowledge* (CSR-K) terhadap perilaku pro-lingkungan pada mahasiswa akuntansi. *Purposive sampling* digunakan dalam memilih sampel yang dianalisis dengan regresi linier berganda. Hasil penelitian menunjukkan ES dan CSR-K berpengaruh signifikan terhadap perilaku pro-lingkungan, sedangkan EAK tidak berpengaruh. Temuan ini menunjukkan bahwa pengetahuan akuntansi lingkungan belum mampu mendorong perilaku berkelanjutan, sedangkan faktor sensitivitas lingkungan dan pengetahuan CSR berperan penting dalam mendorong perilaku berkelanjutan. Penelitian ini berkontribusi dalam membentuk masa depan pendidikan akuntansi dan perilaku keberlanjutan di kalangan mahasiswa, dalam mendukung tujuan global untuk keberlanjutan lingkungan dan sosial.

Kata Kunci: *Environmental accounting knowledge, environmental sensitivity, CSR knowledge, pro-environmental behavior, sustainability*

ABSTRACT

This research aims to analyze the influence of environmental accounting knowledge (EAK), environmental sensitivity (ES), and corporate social responsibility knowledge (CSR-K) on pro-environmental behavior in accounting students. Purposive sampling was used to select samples that were analyzed using multiple linear regression. The research results show that ES and CSR-K significantly affect pro-environmental behavior, while EAK has no effect. These findings indicate that environmental accounting knowledge has been unable to encourage sustainable behavior, while environmental sensitivity factors and CSR knowledge play an essential role in promoting sustainable behavior. This research contributes to shaping the future of accounting education and sustainability behavior among students in support of global environmental and social sustainability goals.

Keywords: Environmental accounting knowledge, environmental sensitivity, CSR knowledge, pro-environmental behavior, sustainability

1. Introduction

Environmental problems are a serious threat to environmental sustainability so various parties need to pay attention (Shanyong et al., 2020). In recent years, there has been a significant shift in the view of development that applies the principle of sustainability, which is reflected in the increasing global priority in addressing environmental issues (Diavano, 2022). Environmental problems are also a major focus in business (Indrawati & Rini, 2018). Excessive human consumption is the root of environmental problems caused by high economic growth (Alzubaidi et al., 2021). Environmental problems are related to irresponsible human actions (Hopkins, 2020). Based on the environmental indifference behavior index report, reveals that 81.4% of Indonesians pay less attention to environmental issues such as handling plastic waste (BPS, 2018). This shows that the level of public concern for the environment is still lacking, which can be a serious problem for environmental sustainability. Environmental problems encourage how humans view and behave towards the environment (sustainability environmental behavior) (Lavuri et al., 2023). Sustainability environmental behavior also called pro-environmental behavior is an individual's action in supporting nature conservation and individual awareness in reducing negative impacts on the environment (Lee & Khan, 2020). These actions such as maintaining natural resources and the surrounding environment such as minimizing the use of energy source consumption and recycling waste (Widhiastuti et al., 2020).

Environmental sustainability needs to involve many parties, such as governments, organizations, communities, and accounting students in increasing knowledge and understanding of environmental issues (Soesanto, 2022). Students as members of society are considered future decision-makers and have a high probability of becoming opinion formers in environmental matters (Hernawati et al., 2020). Accounting students of Trunojoyo University Madura have a relevant knowledge base with the existence of a study program curriculum related to environmental accounting and CSR courses so they are expected to be a potential group in carrying out environmental sustainability actions. Accounting students are future business people or accountants who will become agents of change. They not only focus on profit but also play a role in providing solutions and making business decisions by considering environmental conditions. In addition, they strive to create products or services that are environmentally friendly.

Accounting science is developing to address environmental issues by bringing up environmental accounting (Tregidga & Laine, 2022). Environmental accounting is a way to solve and overcome the problem of negative impacts on the environment (Amira & Siswanto, 2022). Environmental accounting also called green accounting is an accounting principle that takes into account costs or budgets related to environmental aspects in corporate activities (Gonzalez & Mendoza, 2021). The development of accounting science and environmental issues are currently important as a business strategy. However, the application of environmental accounting still has a lot to be addressed, the lack of individual and community awareness of the environment is considered to be the cause of the less-than-optimal application of environmental accounting.

Environmental accounting knowledge will encourage proactive actions in preventing and overcoming negative impacts on the environment, and conducting assessments due to internal and external failure risks (Hernawati et al., 2020). Environmental accounting

knowledge is included in the scope of environmental awareness (Chen et al., 2020). Students who have good knowledge tend to adopt more sustainable and environmentally friendly business practices. In line with the results of research by Hernawati et al. (2020) and Eugenio et al. (2022) proving that environmental accounting knowledge has a significant positive effect on environmental behavior. However, research by Kusuma et al. (2023) and Nyahuna & Doorasamy (2022) shows that environmental accounting knowledge has no significant effect on environmental behavior.

Environmental sensitivity is also an important factor in determining environmental behavior (Cheng & Wu, 2015). Environmental sensitivity is the vulnerability, sensitivity, and response of individuals to environmental issues (Greven et al., 2019). Environmental sensitivity is an individual's perception based on the individual's life experience of the environment which can be assessed by observing their behavioral responses to the surrounding conditions (Gautami, 2022). When individuals are sensitive to the environment, they can encourage more pro-environmental behavior. This is evidenced by the research of Islamiati et al. (2021) and Keshavarz et al. (2022) prove that environmental sensitivity has a positive and significant effect on environmental behavior. However, research by Setiawan (2022) and Ndubisi et al. (2020) proves environmental sensitivity does not have a significant effect on environmental behavior.

In encouraging environmental behavior corporate social responsibility knowledge also has a strong relationship to commit to sustainability practices (Avotra et al., 2021). CSR is a mandatory program that must be carried out by companies as accountability for social and environmental impacts arising from business activities (Wicaksono et al., 2021). CSR can motivate individuals to adopt sustainable behavior in creating a broader sustainable culture in society (Zhang et al., 2022). Research conducted by Murtaza et al. (2021) and Shah et al. (2023) proves that CSR has a positive effect on environmental behavior. However, research by Ahmed et al. (2020) and Chuah et al. (2020) states that CSR has no significant effect on environmental behavior. The results suggest that the belief that individual actions do not have a significant impact on the environment as a whole or that that lack of a sense of personal involvement in environmental issues may reduce the motivation to adopt pro-environmental behavior despite CSR programs.

Although there have been several studies that focus on environmental issues, there is still a need for further research that is more focused on environmental issues. This research is a development of previous research by combining two variables related to pro-environmental behavior and adding a new variable, namely environmental sensitivity. This study aims to provide a deeper understanding of the factors that influence student behavior regarding environmental sustainability and corporate social responsibility. This research is also expected to assist in providing useful guidance for the development of educational curricula and academic practices, as well as raising awareness of environmental issues. By digging deeper into how environmental accounting knowledge, environmental sensitivity, and knowledge related to CSR (corporate social responsibility) affect environmental behavior (pro-environmental behavior). This research is expected to shape individual lifestyles that support sustainability. Lifestyle habits in support of sustainability can build ethical business practices that not only pay attention to profit but also social and environmental conditions.

This research can also contribute to improving students' careers, especially students in accounting. By expanding their understanding of the relationship between environmental accounting knowledge, environmental sensitivity, corporate social responsibility knowledge, and sustainability environmental behavior, students can prepare themselves to become more competent and environmentally sound professionals in the workforce. The knowledge gained from this study can assist students in choosing a career path that matches their interests and values related to environmental sustainability, as well as provide a solid foundation for developing the skills and competencies required in sustainable accounting practices. Thus, this study can make a significant contribution to preparing students to pursue impactful and responsible careers in the future.

2.   Literature Review and Hypothesis Development

The theory of Planned Behavior (TPB) is one of the most widely used frameworks in studying and identifying individual behavior (Yuriev et al., 2020). TPB reveals that behavioral intention will determine a person's behavior (Ajzen, 1991). This theory suggests that human actions influence behavioral beliefs, normative beliefs, and control beliefs (Bosnjak et al., 2020). This theory is designed to predict and explain behavior in a more specific context (Kok, 1948). TPB plays a role in shaping individual attention to perform certain behaviors (Tarjo et al., 2019). The TPB can help unpack the complexity of behavioral decisions, including pro-environmental behavior, and provide an in-depth look at the factors that influence individual choices related to the environment.

Environmental accounting plays a crucial role in identifying and describing environmental costs for company stakeholders (Soesanto, 2022). It helps stakeholders understand and manage these costs effectively, enabling them to identify strategies for cost reduction and avoidance while simultaneously enhancing environmental quality (Soesanto, 2022). Environmental accounting is environmental information available as a measure of company performance in the form of environmental performance (Singh et al., 2019). Several studies have shown that environmental accounting knowledge affects individual environmental behavior (Hernawati et al., 2020). This shows that good environmental accounting knowledge will increase individual intentions in taking positive actions on the environment (pro-environmental behavior) (Alimbudiono, 2020). Positive actions towards the environment, such as reducing the use of plastic or using sustainable energy, overcoming resource limitations, using environmentally friendly transportation, and being active in environmental organizations (Widhiastuti et al., 2020). Knowledge about the environment can influence an individual's attitude toward environmental behavior. By having a better understanding of environmental accounting, individuals are likely to have a more positive attitude toward sustainable environmental practices. This is because they realize the importance of environmental considerations in business decisions and individuals are more likely to take actions that support environmental preservation. Several studies prove that environmental accounting knowledge affects pro-environmental behavior. Research by Hernawati et al. (2020), Eugenio et al. (2022), and Hariadi (2019) shows that environmental accounting knowledge has a significant effect on pro-environmental behavior. However, the results of this study differ from the research of Kusuma et al. (2023), Arjuni et al. (2020), and Nyahuna & Doorasamy (2022) which

revealed that environmental accounting knowledge has no significant effect on pro-environmental behavior.

H_1: Environmental accounting knowledge affects pro-environmental behavior.

Environmental sensitivity refers to the extent of vulnerability, individual sensitivity in capturing and feeling, and responding to environmental situations based on individual experience (Greven et al., 2019). Life experience (individual experience) of the environment can be assessed by observing their behavioral responses to the surrounding conditions (Gautami, 2022). Environmental sensitivity is one of the variables that influence individual behavioral intentions on the environment (pro-environmental behavior) (Canosa et al., 2020). In the theory of planned behavior (TPB), environmental sensitivity is included in the behavioral beliefs aspect. Behavioral beliefs are individual beliefs and views about actions taken by considering the negative or positive impact on individual decisions in behavior (Bosnjak et al., 2020). Individuals who are more sensitive to the environment tend to have a more positive attitude towards nature conservation and are more likely to engage in sustainable actions to protect the environment (Zakaria et al., 2023). Research by Islamiati et al. (2021), Keshavarz et al. (2022), and Singh et al. (2022) proves that environmental sensitivity has a positive and significant effect on environmental behavior. The results of this study reveal the level of individual sensitivity in responding to environmental situations. However, in contrast to the results of Wirmaningsih & Setiawan (2022), Yusoff et al. (2018), Ndubisi et al. (2020) research revealed that environmental sensitivity does not have a significant effect on pro-environmental behavior.

H_2: Environmental sensitivity affects pro-environmental behavior.

According to the World Business Council for Sustainable Development (WBCSD), CSR is a sustainable commitment from the business world to behave ethically and assist economic growth to improve the quality of life of the workforce, local communities, and society at large (Gutterman, 2020). CSR is a mandatory program that must be carried out by companies as accountability for social and environmental impacts arising from business activities (Wicaksono et al., 2021). Indicators in measuring CSR knowledge are economic, social, and environmental (Polo et al., 2022). Corporate social responsibility knowledge is individual knowledge that refers to the concept and practice of CSR which refers to economic, social, and environmental (Polo et al., 2022). CSR builds a culture where personal environmental values and norms grow and turn into pro-environmental behavior (Zientara & Zamojska, 2016). CSR can encourage sustainable behavior among individuals (Zhang et al., 2022). In the theory of planned behavior (TPB) corporate social responsibility knowledge is included in behavioral beliefs. Behavioral beliefs are individual beliefs and views about actions taken by considering the negative or positive impact on individual decisions to be environmentally responsible (Bosnjak et al., 2020). The research of Shah et al. (2023), Kunz (2020), Afsar et al. (2020), and Murtaza et al. (2021) shows that CSR has a significant effect on environmental behavior. However, the results of Ahmed et al. (2020), Randle et al. (2019), Qing Tian (2019), and Chuah et al. (2020) the study reveal that corporate social responsibility knowledge does not have a significant influence on pro-environmental behavior.

H_3: Corporate social responsibility knowledge affects pro-environmental behavior.

3. Research Method

This type of research is quantitative with a correlational approach. This approach aims to test existing hypotheses. The independent variables (X) in this study are environmental accounting knowledge, environmental sensitivity, and corporate social responsibility knowledge. While the dependent variable (Y) in this study is pro-environmental behavior. The population in this study were accounting students at Trunojoyo University Madura (UTM). This study uses a non-probability sampling method with a purposive sampling technique. This is because the researcher wants to achieve the desired goal by setting specific criteria so that the selection of data taken can provide answers to problems in research (Sugiyono, 2021, p. 67).

The criteria for selecting participants for this research were accounting students above semester 5 who had taken environmental accounting and corporate governance courses. The description of the respondent is presented in Table 1.

Table 1. General Description of Respondents

Description	Amount
a. UTM accounting students who are still active with a semester range >5 (five)	335
b. Students who do not program or take environmental accounting and governance courses related to CSR simultaneously	(263)
Total respondents	72

4. Results and Discussion

Before proceeding with additional testing, it is essential to conduct data quality assessments, specifically validity and reliability tests. The validity test assesses whether each questionnaire item is valid. An item is considered valid if the calculated correlation coefficient (r-count) is greater than the critical value (r-table). The critical value (r-table) is obtained based on the degrees of freedom (df = n - 2), where df = 72 - 2 = 70. Therefore, with df = 70, the critical value (r-table) is 0.232. The following Table 2 presents the results of the validity test:

Table 2. Validity Test Results

No.	X1	X2	X3	Y
1	0,329	0,529	0,421	0,561
2	0,690	0,612	0,634	0,487
3	0,586	0,603	0,513	0,282
4	0,578	0,602	0,761	0,269
5	0,715	0,617	0,607	0,330
6	0,582	0,678	0,604	0,278
7	0,629	0,709	0,573	0,430
8	0,687	0,703	0,506	0,611
9	0,533	0,519	0,372	0,425
10	0,631		0,461	0,482
11			0,615	0,443

No.	X1	X2	X3	Y
12				0,438
13				0,455
14				0,475
15				0,625
16				0,443
17				0,461
18				0,308
19				0,386
20				0,334
	Valid	Valid	Valid	Valid

Based on Table 2 above, it can be stated that the r-count on the questions of each variable, namely environmental accounting knowledge, environmental sensitivity, corporate social responsibility knowledge, and pro-environmental behavior, produces a value > 0.232. This shows that all question items for each variable are declared valid. The next test is the reliability test which is measured using the Cronbach Alpha statistical test. A variable is declared reliable if it produces a Cronbach Alpha value > 0.70. According to Table 3 above, it is evident that the Cronbach alpha value of the environmental accounting knowledge, environmental sensitivity, corporate social responsibility knowledge, and pro-environmental behavior variables is > 0.70. This shows that all questionnaire items are reliable so they are declared suitable for use as data collection tools. The following are the results of the reliability test:

Table 3. Reliability Test Results

X1	X2	X3	Y
0,797	0,797	0,,769	0,762
Reliable	Reliable	Reliable	Reliable

After the question items are considered valid and reliable, the next test is the classic assumption test, which consists of normality, multicollinearity, and heteroscedasticity tests. The findings presented in Table 4 demonstrate that the classic assumption tests conducted in this study have been satisfied. Data is typically distributed normally, with no symptoms of heteroscedasticity and no symptoms of heteroscedasticity. Consequently, the subsequent step involves hypothesis testing. Further, the results of the hypothesis testing will be presented in Table 4 as follows:

Table 4. Classical Assumption Test Results

No.	Classical Assumption Test	Criteria	Calculation Result
1.	Normality	The data is said to be normally distributed if the Kolmogorov-Smirnov test results obtain an Asymp.Sig (2-tailed) >0.05 or 5%	The value of asymp. Sig (2-tailed) of 0.200 is greater than 0.05.

No.	Classical Assumption Test	Criteria	Calculation Result
2.	Multicollinearity	Data is said to have no multicollinearity symptoms if: - Tolerance value > 0.01 - VIF value < 10	Tolerance Value X1 = 0,733 X2 = 0,823 X3 = 0,689 VIF Value X1 = 1.363 X2 = 1.215 X3 = 1.464
3.	Heteroscedasticity	Data is said to have no symptoms of heteroscedasticity if the Sig value. (2-tailed) on the glejser test> 0.05	Sig. (2-tailed) is greater than 0.05 X1 = 0,956 X2 = 0,381 X3 = 0,381

Source: Processed data

Table 5 summarizes the regression analysis test results. It shows the results of multiple linear regression analysis consisting of a simultaneous F-test, coefficient of determination, and partial t-test. The F test indicates that the F count is 10,999 > F table of 2.74 with a significance value of 0.000. This explains that the probability is below 0.05 which proves that environmental accounting knowledge, environmental sensitivity, and corporate social responsibility knowledge together have a significant effect on the pro-environmental behavior of accounting students. This explains that the probability is below 0.05 which proves that environmental accounting knowledge, environmental sensitivity, and corporate social responsibility knowledge together have a significant effect on the pro-environmental behavior of accounting students. The results of the coefficient of determination test explain that the variables of environmental accounting knowledge, environmental sensitivity, and corporate social responsibility knowledge can influence the variable pro-environmental behavior of accounting students by 64.5%, and the remaining 35.5% is explained by other variables, which is not specified in the model.

Table 5. Summary of Regression Analysis Results

Variables	Predicted sign (+ / -)	Coefficient	T-test	Significance
EAK	0.135	0.190	1.164	0.249
ES	0.244	0.423	2.221	0.030*
CSR-K	0.340	0.467	2.828	0.006*
F test	10.999			
Sig. F test	0.000			
R Square	0.660			
Adjusted R^2	0.645			

Note: *) significant at α =0,05

Source: Processed data

Environmental accounting knowledge is an individual's understanding and perspective on how environmental accounting can better serve the public interest such as minimizing negative impacts on the environment by reducing environmental costs. Environmental accounting knowledge can encourage individuals to adopt more sustainable and environmentally friendly business practices. The partial t-test results indicate that there is no statistically significant impact of environmental accounting knowledge on the pro-environmental behavior of accounting students with a significance value of 0.249 > 0.05. Based on the point of view of planned behavior theory, it can be explained that good environmental accounting knowledge is a very sufficient initial capital to move accounting students toward real action (Hernawati et al., 2020). Accounting students as future accountants and business people must have good environmental accounting knowledge, if their environmental accounting knowledge is still lacking, it will have an impact on their actions towards the environment when building a business (Mutalib et al., 2023). In TPB theory environmental accounting knowledge is included in control beliefs. The ineffectiveness of the environmental accounting knowledge variable is because UTM accounting students have passive knowledge that is not directly involved in sustainability practices and is not supported by their commitment to acting positively on the environment. Environmental accounting knowledge of accounting students at UTM is still lacking so it has not been able to encourage individual attitudes in controlling and controlling negative impacts on the environment. due to the focus of accounting education which prioritizes technical aspects such as understanding basic concepts and theories rather than practical aspects related to environmental issues. Technical knowledge about environmental accounting is more academic in nature so it does not directly motivate changes in student behavior. The lack of attention from the business sector regarding environmental accounting makes it difficult for students to see real examples of its application. Distrust of environmental accounting practices because it is considered a mere image so students find it difficult to distinguish real sustainability.

Therefore, although UTM accounting students have theoretical knowledge about environmental accounting, a lack of experience and confidence in applying environmental accounting can hinder students' behavior to act positively on the environment inhibit students' behavior to act positively on the environment. As a result, accounting students at UTM do not feel they have enough control in maintaining environmental sustainability. The results of this study are in accordance with the research of Kusuma et al. (2023) which reveals that environmental accounting knowledge is the main factor relevant to maintaining sustainability, but if it is not supported by individual attitudes and perceptions of individual control that are still lacking, then the individual's environmental accounting knowledge has not been able to encourage positive behavior and responsibility for the environment. The results of this study are also in accordance with the research of Arjuni et al. (2020) which shows that environmental accounting is often considered greenwashing which results in a lack of individual awareness in minimizing negative impacts on the environment so that it hinders efforts to encourage individual attitudes and control in behaving positively towards the environment. However, the results of this study are inversely proportional to the research of Hernawati et al. (2020) and Eugenio et al. (2022)

which show that environmental accounting knowledge has a significant effect on pro-environmental behavior.

Environmental sensitivity is defined as the willingness of individuals to engage in positive behavior related to environmental issues because humans affect and are affected by nature so they consume natural resources as if they were unlimited (Sakarya et al., 2023). Based on the partial test results, environmental sensitivity has a significant effect with a significance value of 0.030 < 0.05. This shows that if the level of environmental sensitivity of UTM accounting students is getting bigger, it will make positive behavior toward the environment increase. Based on the theory of planned behavior, it is explained that environmental sensitivity is one of the important elements that influence individual intentions in acting positively on the environment (Canosa et al., 2020). TPB theory with behavioral beliefs where individuals have confidence in considering students' awareness and concern for environmental issues to encourage individual willingness to integrate sustainability principles. UTM accounting students have a strong environmental sensitivity that encourages them to act positively on the environment. This can be seen from their concern and ability to respond to environmental situations by adopting environmentally friendly lifestyles such as reducing excessive energy consumption and individual interest in upgrading their knowledge about the importance of sustainable business practices. Environmental sensitivity in UTM accounting students can encourage their career choices that lead to future professional accountants in addressing environmental issues, contributing to sustainability, and considering incorporating the environment into financial reporting as decision-making. The results of this study are in accordance with the research of Islamiati et al. (2021), Keshavarz et al. (2022), and Singh et al. (2022) which show that environmental sensitivity encourages individual intentions or views in being responsible for the environment. Environmental sensitivity can identify risks and opportunities related to environmental issues as a consideration in decision-making (Islamiati et al., 2021). Environmental sensitivity can increase individual awareness in developing more sustainable business policies and practices (Keshavarz et al., 2022).

Corporate social responsibility knowledge is defined as the understanding and awareness of individuals in adopting CSR initiatives that refer to the economy, society, and environment (Endrikat et al., 2021). Knowledge related to CSR can encourage individual behavior in considering environmental and social impacts when running a business (Alfy et al., 2020). Based on the partial test results, corporate social responsibility knowledge has a significant effect on pro-environmental behavior in accounting students with a significance value of 0.006 < 0.05. This shows that if the level of corporate social responsibility knowledge of UTM accounting students is getting bigger, it will make positive behavior in the environment increase. Based on the theory of planned behavior, it is explained that corporate social responsibility knowledge is one of the important elements in adopting individual actions to maintain sustainability (Bhattacharyya et al., 2020). TPB theory with behavioral beliefs where individuals have confidence in having an understanding of whether a business is run ethically or not, and pay attention to and address environmental and social issues. UTM accounting students have good corporate social responsibility knowledge in encouraging them to behave positively towards the environment so that they are involved in CSR-related activities. Corporate social responsibility knowledge is

reflected in their decision-making in contributing to CSR activities on campus and off campus, their interest in working or building businesses that implement CSR, and their sustainable consumptive behavior. CSR in accounting education increases students' awareness of ethical issues and the social impact of business decisions (Almutawa & Hewaidy, 2020). Accounting students in Indonesia who are exposed to CSR concepts are more likely to develop a strong sense of responsibility and ethical foundation, which is crucial to addressing issues such as corruption and poor financial management in some sectors (Agustina et al., 2023). Integrating CSR in the Indonesian education curriculum ensures that graduates are competitive in the international job market, contributing to the country's economic growth by paying attention to environmental issues and thus making students act pro-environment (Rotaris et al., 2023). The results of this study are in accordance with the research of Shah et al. (2023) and Murtaza et al. (2021) which show that CSR knowledge can lead to higher individual commitment related to sustainable practices and actions. CSR knowledge encourages individuals to commit more to activities related to sustainable practices and actions in addressing environmental issues such as improved waste management, green energy conservation practices, and reduced carbon emissions. However, research by Ahmed et al. (2020) and Chuah et al. (2020) state that CSR has no significant effect on environmental behavior.

5.   Conclusions, Implications, and Limitations

This study proves that environmental accounting knowledge does not have a significant influence on pro-environmental behavior in UTM accounting students. This means that students' environmental accounting knowledge is not enough to encourage individual attitudes and self-control to behave pro-environmentally. Students have passive knowledge because they do not understand the details of environmental costs, lack of direct involvement in sustainability practices, and lack of student commitment in supporting sustainability actions. Meanwhile, environmental sensitivity and corporate social responsibility knowledge have a significant influence on pro-environmental behavior in UTM accounting students. Accounting students have a high sensitivity to responding to environmental issues and sufficient knowledge related to CSR programs in maintaining sustainability or acting pro-environmentally. This can encourage students' career choices to become professional accountants in the future who can address environmental issues contribute to sustainability and consider environmental and social impacts when running a business decision-making.

This research has implications for accounting students, universities, government, society, and companies. First, for students to expand their knowledge and insights in the field of environmental accounting and related CSR programs and participate in training, seminars, or webinars related to sustainability to encourage student behavior in becoming professional accountants who incorporate environmental issues into financial reports as business decision making. Second, universities and the government should pay attention to the education curriculum and government regulations in maintaining environmental sustainability which is currently still considered a minor issue to encourage and increase their knowledge related to environmental accounting, sensitivity to environmental issues, and related CSR programs to understand the importance of maintaining sustainability in

running a business in the future. Third, the public needs awareness in acting to protect the environment. Finally, companies need to broaden their understanding of adopting environmental practices and decision-making effectively without greenwashing. The limitation of this research lies in the use of sampling methods, namely non-probability sampling with purposive sampling techniques so that the samples taken as respondents cannot proportionally represent the entire population. Therefore, the conclusions of the results of this study cannot be generalized to the population. Time limitations in data collection limit the diversity of variables so it has not been able to track changes in sustainability behavior in the student environment over time. The data used is cross-section data obtained in one period so that the research results only reflect conditions in the data collection period. This research suggestion is expected to add a sample of accounting students from various universities, using a mixed method to obtain information related to changes in individual behavior over time. Future research suggestions are expected to add other variables according to the explanation of Khan et al. (2019) such as environmental attitude and self-efficacy or other appropriate variables.

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