International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Determinant Of Sustainable Behavior: Empirical Evidence From Indonesian Business Students

Budi Hartono Kusuma[1*], Arifuddin[2], Asri Usman[3]

[1*]Accounting Science Doctoral Programme, Faculty of Economics and Business, Universitas Hasanuddin, Makassar, Indonesia
[2]Accounting Study Programme, Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, Indonesia
[3]Accounting Study Programme, Faculty of Economics and Business, Universitas Hasanuddin, Makassar, Indonesia

*Corresponding author : budiharku@gmail.com

Abstract

This study aims to empirically prove the positive influence of (1) sustainability attitude on the intention to engage in sustainability accounting, (2) intention to engage in sustainability accounting on sustainable behavior, and (3) sustainability attitude on sustainability behavior through intention to engage in sustainability accounting. Additionally, this research also aims to prove the moderating role of self-transcendence values that strengthen the influence of sustainability attitude on intention to engage in sustainability accounting. This quantitative research obtained data through an online questionnaire survey. Selected respondents are students came from the Faculty of Economics and Business across Indonesian higher education. Data were collected through an online questionnaire survey. Hypothesis testing used partial least squares structural equation modeling with WarpPLS version 8.0 software. This study successfully revealed that (1) a sustainability attitude is the determinant of intention to engage in sustainability accounting, (2) intention to engage in sustainability accounting is the determinant of sustainable behavior, (3) a sustainability attitude has a positive influence on sustainable behavior directly and through the intention to engage in sustainability accounting, and (4) the moderating role of self-transcendence values strengthens the influence of sustainability attitude on intention to engage in sustainability accounting.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Keywords: Sustainable behavior, sustainability attitude, intention to engage in sustainability accounting, Indonesia, business students.

INTRODUCTION

In recent decades, technological developments and globalization have driven accelerated economic growth and the spread of market-based consumption patterns, which in turn have given rise to unsustainable behaviors and negatively impacted health (Alzubaidi *et al.*, 2021). The intensification of industrial activity, accompanied by unsustainable practices, has gradually resulted in environmental degradation (Moïse, 2026). Phenomena such as waste accumulation, global warming, pollution, climate change, and overexploitation of resources contribute to accelerating environmental degradation and negatively impacting human quality of life. For example, the Indonesian Forum for the Environment (Walhi) reported 47 companies to the Attorney General's Office for alleged environmental destruction in 17 provinces, with estimated state losses reaching IDR 437 trillion due to decades of natural resource exploitation (Nurwidya, 2025). As a long-term solution, Walhi emphasizes the need for fundamental changes in environmental governance and a development paradigm oriented toward sustainability.

The United Nations, with its Sustainable Development Goals, known as the 2030 Agenda, established in 2015, emphasizes various efforts to reduce environmental risks and increase the resilience of communities and ecosystems (United Nations, 2022). In response to the 2030 Agenda, several studies related to sustainable behavior have been conducted in various fields. For example, using consumers in Saudi Arabia, Alzubaidi *et al.* (2021) examined the determinants of pro-environmental behavior. Still focusing on consumers, Pumpin *et al.* (2026) investigated sustainable behavior related to sweet food consumption. Furthermore, Edgar *et al.* (2026) examined the interaction of personal values and attitudes with sustainable performance management to facilitate environmentally sustainable behavior at work with a sample of employees in the private sector in New Zealand. In the context of higher education, Vi (2026) confirmed a strong relationship between awareness of environmental education, awareness of the circular economy, and integrated sustainable behavior among students in Vietnam. Additionally, Ebrahim *et al.* (2025) investigated whether sustainability consciousness, in terms of knowledge, attitudes, and behavior, varied among business students in India based on gender and place of residence.

Higher education plays a significant role in fostering environmental awareness and motivation among university students. As students will become future leaders,

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

policymakers, and professionals, they have significant potential to drive sustainable development. Therefore, students are seen as a crucial community in promoting green behavior, and investigating the factors influencing their sustainable behavior is essential (Moïse, 2026). Previous research using student samples has not comprehensively investigated the determinants of their sustainable behavior. According to the Theory of Planned Behavior (TPB), attitudes determine intentions to act, and these intentions are the primary predictors of behavior (Ajzen, 1991). Taking this theoretical perspective, this study aims to empirically demonstrate the determinants of sustainable behavior among Indonesian business students.

Based on the existing description, this study asks the following research questions: (1) Does a sustainability attitude positively influence the intention to engage in sustainability accounting? (2) Does intention to engage in sustainability accounting positively influence sustainable behavior? (3) Does a sustainability attitude positively influence sustainable behavior through intention to engage in sustainability accounting? Furthermore, this study aims to demonstrate the moderating role of self-transcendence values in strengthening the influence of sustainability attitudes on the intention to engage in sustainability accounting, based on the theory of basic human values (Schwartz, 2012).

This research is expected to provide theoretical contributions by expanding the research in the management accounting literature. Findings from a study published by the American Accounting Association in the 1990s indicated that management accounting courses are a relevant medium for introducing environmental sustainability issues (Sefcik *et al.*, 1997). Furthermore, this research aims to provide practical contributions to higher education institutions by investigating the determinants of business students' sustainable behavior. Sustainability issues should be placed on the strategic agenda of higher education to prepare the nation's next generation with a sustainability focus.

LITERATURE REVIEW

Hypotheses Development

Sustainability Attitude and Intention to Engage in Sustainability Accounting

Essentially, attitude is a key antecedent of intention to act (Ajzen, 1991). One such attitude related to environmental issues is the sustainability attitude. Sustainability attitude refers to an individual's beliefs and orientation toward practices that protect the environment and social well-being, with support for efforts to reduce negative impacts while promoting sustainable outcomes (Szulc-Obłoza and Żurek, 2024). Individuals with more positive sustainability attitudes are more likely to intend to engage in sustainable

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

actions (Yang *et al.*, 2023). Using a sample of university communities in Spain, Grijalvo *et al.* (2025) found that positive attitudes toward sustainability increased intentions to engage in sustainable behavior. This finding is consistent with Yu *et al.* (2025) evidence that sustainability attitudes help predict intentions for sustainable behavior. By applying the TPB, this study investigates students' sustainability attitudes and their influence on their intention to engage in sustainability accounting. The following hypotheses are proposed for testing.

H_1 Sustainability attitude has a positive influence on intention to engage in sustainability accounting.

Intention to Engage in Sustainability Accounting and Sustainable Behavior

Sustainability issues are often considered a thing of the future, and their adoption remains a challenge (Martinico-Perez *et al.*, 2018). Similarly, sustainability accounting is considered a valuable tool for ensuring the development of corporate sustainability practices in the future (Eugenio *et al.*, 2022). Students' intention to engage in sustainability accounting is predicted to influence their responses and actions, in line with the TPB, which states that intention is the primary predictor of behavior (Ajzen, 1991). When individuals have a strong intention to engage in sustainability accounting, that intention becomes an internal drive that directs concrete actions. Based on the existing explanation, this study proposes the following hypothesis:

H_2 Intention to engage in sustainability accounting has a positive influence on sustainable behavior.

Sustainability Attitude, Intention to Engage in Sustainability Accounting, and Sustainable Behavior

Empirical research on food consumption behavior has successfully demonstrated that attitude has a positive influence on consumption intention, and this intention ultimately has a positive impact on actual consumption behavior (Pumpin *et al.*, 2026). In line with these results, individuals with a positive attitude toward sustainability are expected to be more likely to have a strong intention to engage in sustainability accounting. This strong intention ultimately drives actual sustainable behavior. This is in line with the TPB (Ajzen, 1991). A positive attitude toward sustainability does not directly result in sustainable behavior, but rather through the intention to engage in sustainability accounting, a formal mechanism that bridges attitudes and actions. Intention is seen as

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

acting as a mediator in the relationship between attitude and behavior. This explanation leads to the formation of the following hypothesis:

H_3 Sustainability attitude has a positive influence on sustainable behavior through the intention to engage in sustainability accounting.

Sustainability Attitude, Self-Transcendence Value, and Intention to Engage in Sustainability Accounting

A positive attitude toward sustainability encourages individuals to have a strong intention to practice sustainability accounting, as explained by the TPB (Ajzen, 1991). However, the strength of the influence of attitude on intention can vary depending on the individual's values. Taking the perspective of Schwartz (2012), the basic theory of human values, individuals oriented toward self-transcendence values, which emphasize concern for social and environmental welfare, tend to foster positive attitudes toward sustainability that translate into concrete commitments in the form of intentions to engage in sustainability accounting practices. Research by Müller *et al.* (2021) demonstrated that moral values are a predictor of sustainability intentions. The findings of Kwakye *et al.* (2018) confirmed the relevance of psychological factors in explaining accountants' intentions toward sustainability accounting. Therefore, the current research suggests that self-transcendence values act as a moderating variable, strengthening the influence of sustainability attitudes on intentions to engage in sustainability accounting.

H_4 Self-transcendence values strengthen the positive influence of sustainability attitudes on intentions to engage in sustainability accounting.

RESEARCH METHOD

Research Sample

This quantitative research uses primary data collected through a questionnaire survey. Selected respondents completed the survey via a Google Forms link. A combination of purposive and snowball sampling was used. Respondents were determined using the following criteria: 1) Undergraduate students from the Faculty of Business and Economics. Business students constitute a pivotal cohort in this discourse, serving as prospective leaders within high-impact industries where the incorporation of sustainability continues to pose significant challenges, primarily owing to the intricate task of reconciling economic profitability with sustainable operational practices (Beamond *et al.*, 2024; Guadagnin *et al.*, 2024). 2) Students from universities across various provinces in Indonesia. This aims to increase the generalizability of the research results.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Variable Measurements

This study adopted validated instruments from previous research. All instruments used a uniform 5-point Likert scale. Sustainable behavior was measured using an instrument developed by several studies (Lamba *et al.*, 2024; Ferraz and Pyka, 2023) and modified by (Vi, 2026). Intention to engage in sustainability accounting was measured using a four-item statement by Swaim *et al.* (2014) and modified by Eugenio *et al.* (2022). Sustainability attitude was measured using an instrument from Gericke et al. (2019). An instrument from Schwartz (2012) was used to measure self-transcendence value.

Data Analysis Technique

The data analysis technique used is Variance-based Partial Least Squares Structural Equation Modeling (SEM-PLS). SEM is a method used to analyze complex and multidimensional empirical data more accurately, taking into account diverse aspects of reality and theoretical constructs (Tarka, 2018). WarpPLS version 8.0 is the software used to run SEM-PLS.

RESULTS

Respondents' Demographics

A total of 358 responses were collected, and informed consent was obtained from all respondents. Demographic data for all respondents are presented in Table 1. The majority of respondents were female. The age range was dominated by respondents aged 19-23 years old. The respondents who provided the most responses came from the accounting study program. The majority of respondents were from the Special Capital Region of Jakarta. The number of responses obtained varied significantly between provinces. This is due to ease of access. Students from private universities were the majority in this study. Students in the 2nd and 4th semesters predominantly participated in this study.

Table 1. Respondents' Demographic Data

Description	Total	%
Gender		
Female	261	(72.91%)
Male	97	(27.09%)
Age		
< 19 years old	58	(16.20%)

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Description	Total	%
19 - 23 years old	281	(78.49%)
> 23 years old	19	(5.31%)
Study Programme		
Accounting	249	(69.55%)
Management	109	(30.45%)
Province of the Institutions		
Banten	44	(12.29%)
Special Region of Yogyakarta	8	(2.23%)
Special Capital Region of Jakarta	172	(48.05%)
Weast Java	42	(11.73%)
East Java	3	(0.84%)
South Kalimantan	30	(8.38%)
Lampung	7	(1.96%)
Papua	27	(7.54%)
West Papua	25	(6.98%)
Institutions Ownership Status		
Private	267	(74.58%)
Public	91	(25.42%)
Semester		
2	136	(37.99%)
3	2	(0.56%)
4	134	(37.43%)
5	34	(9.50%)
6	35	(9.78%)
7	3	(0.84%)
8	13	(3.63%)
> 8	1	(0.28%)

Source: Processed by authors

The data analysis for this study used structural equation modeling-partial least squares (SEM-PLS) with WarpPLS software version 8.0. All variables in this study are reflective measures. Model evaluation consists of evaluating the measurement model and the structural model.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Evaluation of Measurement Model

Convergent Validity Testing

Convergent validity indicates the extent to which an indicator or instrument correlates positively with other indicators or instruments used to measure the same construct (Sholihin & Ratmono, 2021). Convergent validity is assessed by assessing the factor loading of all indicators, which ideally should be at least 0.40 or greater. Furthermore, the average variance extracted must be 0.5 or greater to ensure convergent validity. The test results are presented in Table 2 below.

Table 2 Convergent Validity Test

Indicator	Loading Factor	AVE
SA_1	0.773	0.602
SA_2	0.764	
SA_3	0.876	
SA_4	0.702	
SA_5	0.842	
SA_6	0.789	
SA_7	0.714	
SA_8	0.729	
ISA_1	0.850	0.778
ISA_2	0.917	
ISA_3	0.898	
ISA_4	0.861	
SB_1	0.666	0.587
SB_2	0.739	
SB_3	0.812	
SB_4	0.787	
SB_5	0.817	
STV_1	0.816	0.664
STV_2	0.827	
STV_3	0.846	
STV_4	0.752	
STV_5	0.830	

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Note:
SA: Sustainability Attitude
ISA: Intention to Engage in Sustainability Accounting
SB: Sustainable Behavior
STV: Self Transcendence Value
Source: Processed by authors based on WarpPLS output

Discriminant Validity Testing

There are three approaches to assessing discriminant validity: the cross-loading method, the Fornell-Larcker criterion, and the HTMT ratio. Table 3 shows that discriminant validity is met because the cross-loading values of all indicators are smaller than the corresponding factor loadings.

Table 3. Discriminant Validity Test Using the Cross-Loading Approach

Indicator	SA	ISA	SB	STV
SA_1	**0.773**	0.188	-0.119	-0.011
SA_2	**0.764**	0.103	-0.087	-0.010
SA_3	**0.876**	0.027	-0.033	-0.166
SA_4	**0.702**	0.001	0.182	-0.013
SA_5	**0.842**	-0.110	-0.028	0.004
SA_6	**0.789**	-0.033	0.004	-0.087
SA_7	**0.714**	-0.119	0.081	0.139
SA_8	**0.729**	-0.062	0.000	0.186
ISA_1	-0.023	**0.850**	0.036	0.044
ISA_2	-0.097	**0.917**	-0.045	0.031
ISA_3	0.124	**0.898**	-0.088	-0.079
ISA_4	-0.003	**0.861**	-0.045	0.006
SB_1	0.123	-0.262	**0.666**	0.209
SB_2	0.230	-0.102	**0.739**	-0.139
SB_3	-0.027	-0.051	**0.812**	-0.023
SB_4	-0.294	0.229	**0.787**	0.037
SB_5	0.002	0.136	**0.817**	-0.058
STV_1	0.052	0.083	-0.084	**0.816**
STV_2	0.062	-0.060	0.140	**0.827**

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Indicator	SA	ISA	SB	STV
STV_3	-0.147	-0.031	-0.008	**0.846**
STV_4	-0.280	0.038	-0.084	**0.752**
STV_5	0.289	-0.024	0.028	**0.830**

Source: Processed by authors based on WarpPLS output

The results of the discriminant validity test using the Fornell-Larcker approach are presented in Table 4. The AVE value located on the diagonal for each variable is higher than the correlation between constructs.

Table 4. Discriminant Validity Test Using the Fornell-Larcker Approach

Variables	SA	ISA	SB	STV
SA	**0.776**	0.576	0.511	0.781
ISA	0.576	**0.882**	0.653	0.531
SB	0.511	0.653	**0.766**	0.487
STV	0.711	0.531	0.487	**0.815**

Source: Processed by authors based on WarpPLS output

Table 5 shows that the HTMT Ratio for all variables has a good value, namely, less than 0.90. This benchmark refers to Kock (2018).

Table 5. Discriminant Validity Test Using HTMT Ratio

Variables	SA	ISA	SB
SA	0.638		
ISA	0.599	0.755	
SB	0.877	0.597	0.579

Source: Processed by authors based on WarpPLS output

Reliability Testing

Reliability testing in this study was assessed using Cronbach's alpha and composite reliability. Cronbach's alpha and composite reliability values must be at least 0.7 but not exceed 0.95 (Hair et al., 2019; Sholihin & Ratmono, 2021). The results in Table 6 demonstrate that the reliability test in this study met these requirements.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Table 6. Reliability Test

Variables	*Composite Reliability*	*Cronbach's Alpha*
SA	0.923	0.904
ISA	0.933	0.904
SB	0.876	0.822
STV	0.908	0.873

Source: Processed by authors based on WarpPLS output

Evaluation of Structural Model

The results of this research hypothesis testing are presented in Table 7 below. This study successfully supports H_1, which states that a sustainability attitude has a positive effect on the intention to engage in sustainability accounting. H_2 is also supported by p-values and coefficients of <0.001 and 0.531, respectively. The greater the intention to engage in sustainability accounting, the more sustainable behavior will be demonstrated. This study provides partial support for H_3 because both the direct and indirect effects show significant results. The direct effect of sustainability attitude on sustainable behavior is significant at a p-value of <0.001 with a coefficient of 0.210. This study successfully proves H_4, self-transcendence value strengthens the positive influence of sustainability attitude on the intention to engage in sustainability accounting with a p-value of 0.053 and a coefficient of 0.84.

Table 7. Path Coefficient and P-Value

	P-value	Path Coefficient	Conclusions
H_1: SusAtt → IntSusAc	< 0.001***	0.541	Supported
H_2: IntSusAc → SusBeh	< 0.001***	0.531	Supported
H_3: Indirect effect:			Partial Mediation
SusAtt → IntSusAc	< 0.001***	0.541	
IntSusAc → SusBeh	< 0.001***	0.531	
Direct effect:			
SusAtt → SusBeh	< 0.001***	0.210	
H_4: SusAtt*STV → SusBeh	0.053*	0.084	Supported

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Note:
*** *p value* < 0.01
**p value* < 0.10
Source: Processed by authors based on WarpPLS output

DISCUSSION

This study successfully demonstrated the positive influence of a sustainability attitude on the intention to engage in sustainability accounting, which is in line with the TPB, where attitude is a determining factor in the formation of intention to take action. This result is consistent with research by Yang *et al.* (2023), Grijalvo *et al.* (2025), and Yu *et al.* (2025). Sustainability attitude emphasizes the importance of maintaining a balance between the environment, society, and the economy through concrete actions. This attitude includes support for strict regulations to emphasize the responsibility and role of companies in ensuring the quality of life of future generations is maintained. This attitude can determine the intention of individuals, in this case, students as future leaders, to engage in sustainability accounting. Sustainability accounting is an accounting practice consisting of the process of collecting, analyzing, and communicating sustainability information that enables the improvement of corporate sustainability management (Edgar *et al.*, 2026). The students' sustainability attitude demonstrates a belief in creating sustainable results, thus encouraging them to engage in sustainability accounting practices in the future, contributing to the creation of sustainable management.

Still in line with the TPB, this study successfully demonstrated that the intention to engage in sustainability accounting has a positive influence on the formation of sustainable behavior. Sustainability accounting can be used to support internal decision-making and develop new policies related to a company's economic, environmental, and social performance. The intention to engage in sustainability accounting drives sustainable behavior in students. The stronger the intention, the greater the likelihood of actually implementing sustainable behavior. This intention can be manifested in sustainable behavior, for example, by reducing environmental impact, increasing energy efficiency, or engaging in other activities. Students recognize the important role of sustainability accounting from an early age, which inspires them to engage in sustainable behavior. They realize that sustainable behavior in their daily lives today will have a significant impact on the lives of future generations.

The results of the study indicate that individuals with a positive attitude toward sustainability influence sustainable behavior both directly and through the intention to

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

engage in sustainability accounting. Individuals with a positive attitude toward sustainability can directly express this attitude in concrete behaviors, such as demonstrating energy-saving behavior, using recycled products, reducing waste, and other behaviors. These results align with the TPB, which states that attitudes can influence behavior. Furthermore, a positive attitude toward sustainability has also been shown to pre-emptively shape the intention to engage in sustainability accounting, which bridges attitudes and behavior. These results align with empirical evidence related to food consumption behavior from Pumpin *et al.* (2026).

Self-transcendence values have been shown to strengthen the influence of sustainability attitudes on the intention to engage in sustainability accounting. Values that prioritize environmental concern have been shown to encourage positive attitudes toward sustainability, resulting in concrete intentions among students to engage in sustainability accounting practices in the future. These novel results highlight that the influence of attitudes on intentions to act requires the inclusion of an individual's value system, in this case, self-transcendence values. This value system serves as a lens that translates attitudes into concrete intentions. Values lead to attitudes that extend beyond the cognitive level and develop into intentions to take action.

CONSLUSION

Sustainability attitudes have been shown to increase the intention to engage in sustainability accounting. This intention ultimately impacts sustainable behavior. An individual's attitude is inextricably linked to their value system, specifically self-transcendence values, which emphasize concern for social and environmental welfare. This research offers practical implications, particularly for university students. As the nation's next generation, they should prioritize sustainable behavior, fully recognizing the need for a sustainable attitude and the intention to engage effectively. Furthermore, they should develop self-transcendence values, as this can orient them toward the meaning of life, which impacts many people, rather than solely focusing on personal achievement.

This research successfully demonstrates the moderating role of an individual's value system. Future research could investigate other values, such as religiosity, honesty, and empathy. The number of respondents from each province varied. Therefore, generalizing the results of this study requires greater caution. Future research could expand the observation area to include more provinces and more respondents.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

REFERENCES

Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes* Vol. 50, pp. 179-211. https://doi.org/10.1016/0749-5978(91)90020-T

Alzubaidi, H., Slade, E.L. and Dwivedi, Y.K. (2021), "Examining antecedents of consumers' pro-environmental behaviours: TPB extended with materialism and innovativeness", Journal of Business Research, Elsevier, Vol. 122 No. January 2020, pp. 685–699, doi: 10.1016/j.jbusres.2020.01.017.

Beamond, M.T., Schmitz, M., Cordova, M., Ilieva, M.V., Zhao, S. and Panina, D. (2024), "Sustainability in business education: a systematic review and future research agenda", Critical Perspectives on International Business, No. March 2026, doi: 10.1108/cpoib-06-2022-0071.

Ebrahim, M.K., Mohan G., M., K. Wilson, V., Mohammed, S., Manappurathu Sibi, N. and Siddiqi, M.I. (2025), "Sustainability consciousness among Indian business students: an assessment of knowledge, attitudes and behaviors", International Journal of Sustainability in Higher Education, No. March, pp. 1–17, doi: 10.1108/IJSHE-02-2025-0127.

Edgar, F., Zhang, J.A., Podgorodnichenko, N., Akmal, A. and Peng, K. (2026), "Understanding employees' environmentally sustainable work behavior: the roles of self-transcendence values, innovative work attitudes and sustainable performance management", International Journal of Productivity and Performance Management, Vol. 75 No. 11, pp. 1–28, doi: 10.1108/ijppm-11-2024-0783.

Eugenio, T., Carreira, P., Miettinen, N. and Lourenço, I.M.E.C. (2022), "Understanding students' future intention to engage in sustainability accounting: the case of Malaysia and the Philippines", Journal of Accounting in Emerging Economies, Vol. 12 No. 4, pp. 695–715, doi: 10.1108/JAEE-10-2020-0277.

Ferraz, D. and Pyka, A. (2023), "Circular economy, bioeconomy, and sustainable development goals: a systematic literature review", Environmental Science and Pollution Research, Springer Berlin Heidelberg, No. Lim 2022, doi: 10.1007/s11356-023-29632-0.

Gericke, N., Boeve-de Pauw, J., Berglund, T. and Olsson, D. (2019), "The sustainability consciousness questionnaire: the theoretical development and empirical validation of an evaluation instrument for stakeholders working with sustainable development", Sustainable Development, Vol. 27 No. 1, pp. 35-49.

Grijalvo, B., Küster, I. and Vila, N. (2025), "Adopting sustainable attitudes and behaviors

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

in Spanish universities: a study of moderating effects of education and age", International Journal of Sustainability in Higher Education, doi: 10.1108/IJSHE-01-2025-0019.

Guadagnin, A., Pauli, J., Ruffatto, J. and Dal Moro, L. (2024), "Barriers and possible drivers for the implementation of sustainability in Brazilian business schools", International Journal of Sustainability in Higher Education, Vol. 25 No. 3, pp. 577–595, doi: 10.1108/IJSHE-07-2022-0227.

Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). "When to use and how to report the results of PLS-SEM." European Business Review, Vol 31 No. 1, pp. 2–24. https://doi.org/10.1108/EBR-11-2018-0203

Kock, N. (2018), "WarpPLS User Manual : Version 7 . 0", ScriptWarp Systems, pp. 1–122.

Kwakye, T.O., Welbeck, E.E., Owusu, G.M.Y. and Anokye, F.K. (2018), "Determinants of intention to engage in Sustainability Accounting & Reporting (SAR): the perspective of professional accountants", International Journal of Corporate Social Responsibility, Vol. 3 No. 1, doi: 10.1186/s40991-018-0035-2.

Lamba, H.K., Kumar, N.S. and Dhir, S. (2024), "Circular economy and sustainable development: a review and research agenda", International Journal of Productivity and Performance Management, Vol. 73 No. 2, pp. 497–522, doi: 10.1108/IJPPM-06-2022-0314.

Martinico-Perez, M.F.G., Schandl, H. and Tanikawa, H. (2018), "Sustainability indicators from resource flow trends in the Philippines", Resources, Conservation and Recycling, Elsevier, Vol. 138 No. July, pp. 74–86, doi: 10.1016/j.resconrec.2018.07.003.

Moïse, L. (2026), "Understanding green behavior in higher education : a cross-cultural", doi: 10.1108/IJSHE-07-2025-0762.

Müller, J., Acevedo-Duque, Á., Müller, S., Kalia, P. and Mehmood, K. (2021), "Predictive sustainability model based on the theory of planned behavior incorporating ecological conscience and moral obligation", Sustainability (Switzerland), Vol. 13 No. 8, doi: 10.3390/su13084248.

Nurwidya, C. A. (2025). 47 korporasi dilaporkan rusak lingkungan, pakar: Harus ubah paradigma. Beritasatu. 16 Maret https://www.beritasatu.com/nasional/2877604/47-korporasi-dilaporkan-rusak-lingkungan-pakar-harus-ubah-paradigma?utm_source=copilot.com#:~:text=47%20Korporasi%20Dilaporkan,%7C%20Editor%3A%20JAS (Accessed 1 April 2026).

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Pumpin, M.A.R., Araya, C.B., & Barbosa, M.W. (2026). Sweet or healthy? Effects of palatability on consumers' intention and behavior towards sweeteners – a theory of planned behavior perspective. British Food Journal. DOI 10.1108/BFJ-04-2025-0503

Schwartz, S.H. (2012), "An Overview of the Schwartz Theory of Basic Values", Online Readings in Psychology and Culture, Vol. 2 No. 1, pp. 1–20, doi: 10.9707/2307-0919.1116.

Sefcik, S.E., Soderstrom, N.S. and Stinson, C.H. (1997), "Accounting through green-colored glasses: Teaching environmental accounting.", Issues in Accounting Education, Vol. 12 No. 1, pp. 129–141.

Sholihin, M. & Ratmono, D. (2021). Analisis SEM_PLS dengan WarpPLS untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis. Edisi Kedua. Penerbit Andi, Yogyakarta.

Swaim, J.A., Maloni, M.J., Napshin, S.A. and Henley, A.B. (2014), "Influences on Student Intention and Behavior Toward Environmental Sustainability", Journal of Business Ethics, Vol. 124 No. 3, pp. 465–484, doi: 10.1007/s10551-013-1883-z.

Szulc-Obłoza, A. and Żurek, M. (2024), "Attitudes and sustainable behaviors with special consideration of income determinants", European Research on Management and Business Economics, Vol. 30 No. 1, doi: 10.1016/j.iedeen.2023.100240.

Tarka, P. (2018), "An overview of structural equation modeling: its beginnings, historical development, usefulness and controversies in the social sciences", Quality and Quantity, Springer Netherlands, Vol. 52 No. 1, pp. 313–354, doi: 10.1007/s11135-017-0469-8.

United Nations (2022), "United Nations Environment Assembly of UNEP", available at: https:// sustainabledevelopment.un.org/index.php?pagewandtypendnrndmen (Accessed 1 April 2026).

Vi, T. Van. (2026), "Integrating the circular economy model into environmental education : the pathway to developing sustainable behavior among university students in Vietnam", No. March, doi: 10.1108/AEDS-05-2025-0206.

Yang, X., Liu, X., Ran, Q. and Razzaq, A. (2023), "How does natural resource dependence influence industrial green transformation in China? Appraising underlying mechanisms for sustainable development at regional level", Resources Policy, Elsevier Ltd, Vol. 86 No. PA, p. 104191, doi: 10.1016/j.resourpol.2023.104191.

Yu, T.Y., Liu, C.H., Horng, J.S., Chou, S.F., Ng, Y.L. and Lin, J.Y. (2025), "Integrating the

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

critical concepts of sustainability to predict sustainable behavior – the moderating role of information seeking", Marketing Intelligence and Planning, Vol. 43 No. 7, pp. 1366–1395, doi: 10.1108/MIP-03-2023-0128.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.